

GEORGIA COALITION AGAINST
DOMESTIC VIOLENCE, INC.

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR YEARS ENDED JUNE 30, 2014 AND 2013
with
INDEPENDENT AUDITORS' REPORT

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2014 AND 2013

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Georgia Coalition Against Domestic Violence, Inc.

We have audited the accompanying financial statements of Georgia Coalition Against Domestic Violence, Inc. which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility

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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Georgia Coalition Against Domestic Violence, Inc.'s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Georgia Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Georgia Coalition Against Domestic Violence, Inc. as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

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 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and other supplementary information on pages 10-18 are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reports Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2015, on our consideration of Georgia Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Georgia Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.

Reed, Quinn & McClure, LLC

Lawrenceville, Georgia
January 26, 2015

GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2014 AND 2013

ASSETS	2014	2013
Current Assets		
Cash	\$ 180,217	\$ 95,066
Federal grants receivable	227,190	271,332
Receivables from other organizations	3,869	15,629
Prepaid expenses and other assets	16,781	6,039
Total current assets	<u>428,057</u>	<u>388,066</u>
Property and equipment		
Furniture and fixtures	8,178	8,178
Equipment	17,370	17,370
Total property and equipment	25,548	25,548
Accumulated depreciation	(25,191)	(25,036)
Net property and equipment	<u>357</u>	<u>512</u>
Total assets	<u>\$ 428,414</u>	<u>\$ 388,578</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 103,273	\$ 113,927
Accrued expenses	31,238	59,719
Deferred revenue	350	850
Total liabilities	<u>134,861</u>	<u>174,496</u>
Net Assets		
Unrestricted	<u>293,553</u>	<u>214,082</u>
Total liabilities and net assets	<u>\$ 428,414</u>	<u>\$ 388,578</u>

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

Unrestricted

	2014	2013
Revenue and Support		
Federal, state and local contractual awards	\$ 1,125,436	\$ 1,174,369
Membership income	46,129	43,952
Contributions	85,044	23,945
Other income	33,844	51,103
Total revenue and support	<u>1,290,453</u>	<u>1,293,369</u>
Expenses		
Program services		
Project connect	-	69,188
Fatality review program	178,469	174,174
1800 Hotline and Training	11,477	5,000
Family violence prevention services	209,340	222,402
Supportive housing program	451,505	429,566
Other programs and services	307,396	284,972
Total program services	<u>1,158,187</u>	<u>1,185,302</u>
Supporting expense	52,795	57,669
Total expenses	<u>1,210,982</u>	<u>1,242,971</u>
Change in net assets	79,471	50,398
Net assets - beginning of year	<u>214,082</u>	<u>163,684</u>
Net assets - end of year	<u>\$ 293,553</u>	<u>\$ 214,082</u>

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2014

	PROGRAMS							
	Project Connect	Fatality Review Program	1800 Hotline and Training	Family Violence Prevention	Supportive Housing Program	Other Programs and Services	Total Program Expense	
Salaries	\$ -	\$ 89,089	\$ 5,971	\$ 109,607	\$ 60,868	\$ 128,469	\$ 394,004	\$ 8,601
Payroll taxes	-	6,773	457	5,738	3,091	10,468	26,527	2,469
Other personnel expenses	-	17,024	385	3,164	7,671	22,831	51,075	3,726
Total personnel expense	-	112,886	6,813	118,509	71,630	161,768	471,606	14,796
Administrative	-	117	-	4,727	12,595	4,100	21,539	7,980
Childcare	-	-	-	-	70,030	-	70,030	-
Client Transportation	-	-	-	-	8,474	-	8,474	-
Contractual Consultants	-	12,361	-	15,767	-	85,514	113,642	26,589
Depreciation expense	-	-	-	-	-	-	-	155
Education and job training	-	-	-	-	27,329	-	27,329	-
Fundraising	-	-	-	9	-	-	9	-
Furnishings and equipment	-	2,808	-	6,061	14,233	5,464	28,566	1,577
Healthcare	-	-	-	-	12,526	-	12,526	-
Insurance	-	693	-	4,988	2,210	965	8,856	44
Leasing and utilities	-	-	-	-	161,295	-	161,295	-
Marketing	-	-	-	-	-	130	130	-
Meetings - GCADV Attends	-	315	10	3,419	10	4,467	8,221	336
Meetings - GCADV Hosts	-	115	-	1,963	-	2,567	4,645	33
Mental health services	-	-	-	-	2,960	-	2,960	-
Membership (Dues/Fees)	-	1,842	-	10,064	-	2,379	14,285	-
Miscellaneous	-	91	-	8,857	3,009	2,134	14,327	200
Postage and freight	-	2,579	236	750	-	250	3,579	18
Printing	-	20,529	-	-	-	278	20,807	-
Property Tax	-	-	-	181	-	-	181	-
Public relations/Advertising	-	-	-	344	-	205	549	225
Rent	-	10,076	-	14,620	-	14,217	38,913	-
Resettlement	-	-	-	-	12,226	-	12,226	-
Staff transportation	-	-	-	-	22,887	-	22,887	-
Subscriptions and dues	-	400	-	2,599	519	504	4,022	-
Supplies	-	4,024	-	1,986	1,132	585	7,727	96
Telephone	-	2,604	2,047	5,038	-	5,427	15,116	50
TH Coordinator	-	-	-	-	28,266	-	28,266	-
Training GCADV Hosts	-	1,901	2,371	8,055	-	4,997	17,324	334
Training GCADV Attends	-	5,128	-	1,403	98	11,428	18,057	362
Travel	-	-	-	-	76	17	93	-
Total Expenses	\$ -	\$ 178,469	\$ 11,477	\$ 209,340	\$ 451,505	\$ 307,396	\$ 1,158,187	\$ 52,795
								\$ 1,210,982

The accompanying notes are an integral part of these financial statements

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

	PROGRAMS							
	Project Connect	Fatality Review Program	1800 Hotline and Training	Family Violence Prevention	Supportive Housing Program	Other Programs and Services	Total Program Expense	Supporting Expenses
Salaries	\$ 19,895	\$ 91,618	\$ 1,088	\$ 129,061	\$ 78,222	\$ 136,395	\$ 456,279	\$ 11,846
Payroll taxes	1,514	7,022	-	10,868	4,318	9,865	33,587	374
Other personnel expenses	3,232	9,706	41	15,138	4,784	15,888	48,789	4,779
Total personnel expense	24,641	108,346	1,129	155,067	87,324	162,148	538,655	16,999
Administrative	-	-	-	-	-	-	-	-
Childcare	-	-	-	2,631	6,459	8,865	17,955	-
Client Transportation	-	-	-	-	58,193	-	58,193	-
Contractual Consultants	-	-	-	-	7,987	-	7,987	-
Depreciation expense	3,982	15,075	-	-	-	-	-	-
Education and job training	-	-	-	5,035	-	79,320	103,412	23,152
Fundraising	-	-	-	-	-	-	-	155
Furnishings and equipment	-	-	-	-	22,294	-	22,294	-
Healthcare	387	2,806	30	8,314	18,713	4,524	34,774	4,166
Insurance	-	-	-	-	9,348	-	9,348	-
Leasing and utilities	-	-	-	3,194	2,160	-	5,354	-
Marketing	-	-	-	-	166,882	-	166,882	-
Meetings - GCADV Attends	-	-	-	-	-	567	567	1,565
Meetings - GCADV Hosts	2,236	2,396	40	4,171	-	2,413	11,256	501
Mental health services	37	499	-	1,881	-	968	3,385	854
Membership (Dues/Fees)	-	-	-	-	2,859	-	2,859	-
Miscellaneous	-	-	-	7,010	-	-	7,010	225
Postage and freight	-	2,175	-	3,685	240	1,719	7,819	1,220
Printing	32	2,645	-	323	366	-	3,366	-
Property Tax	18,749	19,373	-	704	-	24	38,850	-
Public relations/Advertising	-	-	-	213	-	-	213	977
Rent	-	34	-	691	-	-	725	-
Resettlement	1,981	10,204	707	15,597	-	9,115	37,604	533
Staff transportation	-	-	-	-	14,491	-	14,491	2,738
Subscriptions and dues	-	-	-	-	3,329	-	3,329	-
Supplies	-	1,200	-	142	-	-	1,342	-
Telephone	8,177	1,912	-	-	3,202	3,286	16,577	147
TH Coordinator	239	1,907	2,137	6,855	138	3,112	14,388	-
Training GCADV Hosts	-	-	-	-	25,581	-	25,581	-
Training GCADV Attends	8,599	2,633	563	3,771	-	339	15,905	2,698
Travel	128	2,969	394	3,118	-	8,572	15,181	1,315
Total Expenses	\$ 69,188	\$ 174,174	\$ 5,000	\$ 222,402	\$ 429,566	\$ 284,972	\$ 1,185,302	\$ 57,669
								\$ 1,242,971

The accompanying notes are an integral part of these financial statements

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
 STATEMENTS OF CASH FLOWS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013
 Increase (Decrease) in Cash

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 79,471	\$ 50,398
Adjustments necessary to reconcile increase in net assets to cash provided by operating activities		
Depreciation	155	155
Grants and other receivables	55,902	(14,093)
Prepays	(10,742)	1,200
Accounts payable	(10,654)	5,574
Accrued expenses	(28,481)	8,020
Deferred revenue	(500)	850
Cash provided (used) by operating activities	<u>85,151</u>	<u>52,104</u>
Increase (decrease) in cash and equivalents	<u>85,151</u>	<u>52,104</u>
Cash - beginning of year	<u>95,066</u>	<u>42,962</u>
Cash - end of year	<u><u>\$ 180,217</u></u>	<u><u>\$ 95,066</u></u>

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014 and 2013

1. Summary of Significant Accounting Policies

The Georgia Coalition Against Domestic Violence, Inc. (the "Organization") is a non-profit organization whose mission is to be an advocate for victims of domestic violence in Georgia. The Organization accomplishes its mission through programs that provide advocacy, technical assistance, education, information and other services to its members. The Organization's membership is comprised of individuals and organizations, including shelters, concerned with domestic violence victims and their children. The Organization depends on public funds, both contributions and federal awards, to accomplish its mission.

Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

Contributions

Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions.

Contributed Services

Non-cash contributions are recognized at the fair value of the services received. To qualify for recognition, the contributed services must create or enhance non-financial assets, or require specialized skills. Contributed services meeting these criteria are recorded if the Organization would have otherwise purchased the donated services. A substantial number of volunteers donate significant amounts of time to the Organization. The value of these contributed services has not been recorded in the financial statements as they do not meet the criteria for recognition.

Estimates

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 certain reported amounts and disclosures. Actual results could differ from those estimates.

Income Taxes

The Organization is a nonprofit corporation that is exempt from federal and state income taxes under Section 501(c) (3) of the Internal Revenue Code. The Internal Revenue Service has determined that the Organization is not a private foundation. No income or excise taxes are reflected in the accompanying financial statements. Contributions to the Organization are allowable, deductible contributions by the donor under the prevailing Internal Revenue Code of the United States.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through January 26, 2015, the date the financial statements were available to be issued.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2014 and 2013

1. Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with a maturity of three months or less to be cash equivalents.

Property and Equipment

Property and equipment are stated at historical cost if purchased and at fair market value at the date of the gift, if donated. Repairs and maintenance are expensed as incurred. Improvements to property and equipment that extend the useful lives are capitalized. Depreciation is computed over the estimated useful life of the applicable asset using the straight line method. Depreciation expense for the fiscal year ended June 30, 2014 and 2013 was \$155 each year.

Compensated Absences

Compensated absences represent obligations of the Organization relating to employees' rights to receive compensation for future absences based upon service already rendered. This obligation relates only to vesting accumulating leave in which payment is probable and can be reasonably estimated.

Allowance for doubtful accounts

Grant receivables are due from federal or state agencies. Account receivables are reimbursements due from entities that are members of the Organization. Due to the nature of these receivables, no allowance for doubtful accounts was required.

Functional Allocation of Expenses

The cost of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Fair Value of Financial Instruments

Cash and cash equivalents, grants receivable, other receivables, accounts payable and accrued liabilities are stated at cost, which approximates fair value, due to their short term maturity.

2. Concentration and Economic Dependency

The Organization receives a substantial portion of its revenue from federal and state grants. The ability of certain agency grantors to continue to provide amounts comparable with prior years may be dependent upon current and future overall economic conditions. While the Organization's Board of Directors believes that it will continue to have the resources to provide its programs, the ability to do so may be dependent on the factors noted.

3. Retirement Plan

The Organization maintains a retirement plan for the benefit of its employees. The annual cost of the retirement plan has been included in other personnel cost on the statement of functional expenses, and appropriately allocated. For the fiscal years ended June 30, 2014 and 2013, retirement plan expenses amounted to \$5,441 and \$5,864, respectively.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2014 and 2013

4. Receivables

Federal receivables include amounts earned on approved federal grant contracts. The Organization's receivables relating to federal grants are as follows:

	<u>2014</u>	<u>2013</u>
U.S. Department of Housing and Urban Development	\$ 82,502	\$ 52,475
U.S. Department of Health and Human Services	9,676	11,545
U.S. Department of Justice	<u>135,012</u>	<u>207,312</u>
	<u>\$ 227,190</u>	<u>\$ 271,332</u>

5. Contingencies

Grants and awards received from the Federal government are subject to review by grantor agencies. This review could result in requests for reimbursements to the grantor for any disallowed expenditures. The Organization believes that disallowances, if any, will be immaterial to its overall financial position.

6. Operating Leases

Rental expense for the fiscal years ended June 30, 2014 and 2013 was \$41,234 and \$40,342, respectively. Future minimum payments required on operating leases are as follows:

<u>Year</u>	<u>Amount</u>
2015	\$ 37,800
2016	38,750
2017	<u>6,490</u>
	<u>\$ 83,040</u>

SUPPLEMENTARY INFORMATION

THE GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF JUSTICE		
<i>Direct payments</i>		
General Coalition Grants	16.556	\$ 66,176
Disabilities Grant	16.529	196,393
<i>Total direct payments</i>		<u>262,569</u>
<i>Passed through State of Georgia, Criminal Justice Coordinating Council</i>		
Fatality review	16.588	187,661
<i>Passed through Department of Justice, Office on Violence</i>		
Rockdale County	16.526	7,973
Total U.S. Department of Justice		<u>458,203</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
<i>Passed through State of Georgia, Department of Human Resources</i>		
Supportive Housing	14.235	449,927
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
<i>Direct payments</i>		
Family Violence Prevention Services	93.591	215,023
<i>Passed through State of Georgia, Department of Human Resources</i>		
1800 Hotline and Training Contract	93.671	2,283
Total U.S. Department of Health and Human Services		<u>217,306</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 1,125,436</u>

The accompanying note on page 11 is an integral part of this schedule.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2014

1. **Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Georgia Coalition Against Domestic Violence, Inc., and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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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

Independent Auditors' Report

To the Board of Directors of
Georgia Coalition Against Domestic Violence, Inc.

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 and the related notes to the financial statements of Georgia Coalition Against Domestic Violence, Inc., ("the Organization"), which comprise the statement of financial position as of June 30, 2014 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial and have issued our report thereon dated January 26, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions of the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of the Organization'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

Our consideration of the internal control over financial reporting 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 limitation 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 an the Organization'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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*
(Continued)

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 Georgia Coalition Against Domestic Violence, Inc. internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Georgia Coalition Against Domestic Violence, Inc. internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Reed, Quinn & McClure, LLC

Lawrenceville, Georgia
January 26, 2015

Reed, Quinn & McClure, LLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Independent Auditors' Report

To the Board of Directors
Georgia Coalition Against Domestic Violence, Inc.

Report on Compliance for Each Major Program

We have audited the compliance of Georgia Coalition Against Domestic Violence, Inc. ("the Organization") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2014. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Organization's management.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization'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. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, Action complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with types of requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

on compliance for each major federal program and to test and report on the internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion of the effectiveness of the Organization'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 the 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 the internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This reported 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 requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Reed Quinn & McLean, LLC

Lawrenceville, Georgia
January 26, 2015

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AND SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2014

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report issued:	Unmodified
Internal control over financial reporting:	
Any material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Any noncompliance material to the financial statements noted?	No

Federal Awards

Type of report issued:	Unqualified
Internal control over major programs:	
Any material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Any audit finding noted that is required to be reported in accordance with Circular A-133, Section .510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.235	Supportive Housing Program - Type A

Dollar threshold used to distinguish between Type A and Type B programs	\$300,000
Auditee qualified as low-risk?	Yes

SECTION 2 - FINANCIAL STATEMENT FINDINGS

None noted for the fiscal year ended June 30, 2014

SECTION 3 - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted for the fiscal year ended June 30, 2014

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs in the prior year.

THE GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Program Title	GRANT OR CONTRACT NUMBER	Federal CFDA Number	Expenditures
Criminal Justice Coordinating Council			
2013 Fatality review project	W12-8-024	16.588 \$	28,390
2013 Fatality review project	W12-8-025	16.588	76,879
2013 Fatality review project	W11-8-086	16.588	5,515
2014 Fatality review project	W12-8-067	16.588	67,684
2014 Training grant	W13-8-027	16.588	9,193
Total Criminal Justice Coordinating Council			<u>187,661</u>
Department of Human Resources			
Supportive Housing	GA0086L4B011205	14.235	70,036
Supportive Housing	GA0086L4B011306	14.235	13,047
Supportive Housing	GA0085L4B011205	14.235	244,147
Supportive Housing	GA0085L4B011306	14.235	122,697
1800 Hotline and Training Contract	42700-04-000006503	93.671	2,283
Total Department of Human Resources			<u>452,210</u>
TOTAL EXPENDITURES OF STATE AWARDS		\$	<u><u>639,871</u></u>

The accompanying note on page 18 is an integral part of this schedule.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTE TO THE SCHEDULE OF EXPENDITURES OF STATE AWARDS
JUNE 30, 2014

1. **Basis of Presentation**

The accompanying schedule of expenditures of state awards expended includes the state grant activity of Georgia Coalition Against Domestic Violence, Inc., and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.