

GEORGIA COALITION AGAINST
DOMESTIC VIOLENCE, INC.

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR YEARS ENDED JUNE 30, 2018 AND 2017
with
INDEPENDENT AUDITORS' REPORT

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2018 AND 2017

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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, 2018 and 2017, 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 and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by Comptroller General of the United States. 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, 2018 and 2017, 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, as required by Title 2 U.S. Code of *Federal Regulations* (CFR) 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 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 3, 2019, 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 3, 2019

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2018 AND 2017

ASSETS	2018	2017
Current Assets		
Cash	\$ 166,135	\$ 91,329
Federal grants receivable	472,750	349,343
Receivables from other organizations	-	10,940
Prepaid expenses and other assets	17,635	9,739
Total current assets	<u>656,520</u>	<u>461,351</u>
Property and equipment		
Furniture and fixtures	8,178	8,178
Equipment	20,010	11,899
Total property and equipment	28,188	20,077
Accumulated depreciation	(20,968)	(19,462)
Net property and equipment	<u>7,220</u>	<u>615</u>
Total assets	<u>\$ 663,740</u>	<u>\$ 461,966</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 193,011	\$ 48,341
Accrued expenses	26,395	30,149
Total current liabilities	<u>219,406</u>	<u>78,490</u>
Net Assets		
Unrestricted	431,834	383,476
Temporarily restricted - STAND program	12,500	-
Unrestricted	444,334	383,476
Total liabilities and net assets	<u>\$ 663,740</u>	<u>\$ 461,966</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
<i>Unrestricted</i>		
Revenue and Support	<u>Unrestricted</u>	<u>Unrestricted</u>
Federal, state and local contractual awards	\$ 1,723,950	\$ 1,067,867
Membership income	56,476	57,017
Contributions	95,492	24,259
Other income	21,005	47,235
Total revenue and support	<u>1,896,923</u>	<u>1,196,378</u>
Released from restrictions	7,500	-
Total revenue, support and other gains	<u>1,904,423</u>	<u>1,196,378</u>
Expenses		
Program services		
Disabilities and extension	162,431	49,882
Fatality review program	180,283	169,406
1800 Hotline and training	459,833	345,546
Family violence prevention services	358,733	273,395
Continuum of care	453,502	130,922
Other programs and services	143,505	105,199
Total program services	<u>1,758,287</u>	<u>1,074,350</u>
General and administrative	97,778	104,181
Total expenses	<u>1,856,065</u>	<u>1,178,531</u>
Change in net unrestricted net assets	<u>48,358</u>	<u>17,847</u>
<i>Temporarily restricted</i>		
Contributions for STAND program	20,000	-
Released from restrictions	<u>(7,500)</u>	<u>-</u>
Change in temporarily restricted net assets	<u>12,500</u>	<u>-</u>
Change in net assets - total	60,858	17,847
Net assets - beginning of year	<u>383,476</u>	<u>365,629</u>
Net assets - end of year	<u>\$ 444,334</u>	<u>\$ 383,476</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, 2018

	PROGRAMS							Supporting Expenses	Total Expenses
	Disabilities and Extension	Fatality Review Program	1800 Hotline and Training	Family Violence Prevention	Continuum of Care	Other Programs and Services	Total Program Expense		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries	83,232	89,664	267,189	190,103	52,098	70,491	752,777	24,986	777,763
Payroll taxes	6,692	7,222	21,667	15,317	4,196	5,724	60,818	6,037	66,855
Other personnel expenses	14,032	13,577	41,034	30,473	9,660	8,438	117,214	8,400	125,614
Total personnel expense	103,956	110,463	329,890	235,893	65,954	84,653	930,809	39,423	970,232
Administrative	-	1,369	2,522	5,121	16,085	595	25,692	6,717	32,409
Case management	-	-	-	-	189,147	891	189,147	-	189,147
Contractual consultants	40,750	20,822	21,780	6,190	-	-	90,433	42,770	133,203
Depreciation expense	-	-	-	-	-	-	-	1,505	1,505
Insurance	-	-	-	4,359	-	-	4,359	-	4,359
Leasing and utilities	2,395	2,182	8,271	4,996	-	688	200,248	1,130	201,378
Meetings - GCADV Attends	42	826	205	3,597	181,716	536	5,206	1,080	6,286
Meetings - GCADV Hosts	297	112	1,592	4,640	-	23	6,664	214	6,878
Membership (dues/fees)	-	-	-	5,848	-	-	5,848	-	5,848
Postage and freight	-	2,452	443	268	33	-	3,196	-	3,196
Printing	89	18,487	3,704	996	-	-	23,276	-	23,276
Program expenses	-	-	-	-	-	42,500	42,500	-	42,500
Rent	7,721	6,434	9,727	27,023	-	10,218	61,123	3,217	64,340
Subscriptions and dues	312	390	977	4,025	-	267	5,971	131	6,102
Supplies	337	212	7,313	4,474	518	42	12,896	-	12,896
Telephone	2,684	3,533	10,324	10,845	-	2,695	30,081	703	30,784
Training GCADV Hosts	2,615	9,490	47,385	22,884	-	16	82,390	78	82,468
Training GCADV Attends	1,233	3,511	15,700	17,574	49	381	38,448	810	39,258
Total Expenses	\$ 162,431	\$ 180,283	\$ 459,833	\$ 358,733	\$ 453,502	\$ 143,505	\$ 1,758,287	\$ 97,778	\$ 1,856,065

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, 2017

	PROGRAMS							Supporting Expenses	Total Expenses
	Disabilities and Extension	Fatality Review Program	1800 Hotline and Training	Family Violence Prevention	Continuum of Care	Other Programs and Services	Total Program Expense		
Salaries	\$ 29,474	\$ 91,304	\$ 222,301	\$ 124,710	\$ 31,687	\$ 70,238	\$ 569,714	\$ 44,385	\$ 614,099
Payroll taxes	2,361	7,999	17,021	11,689	2,273	5,291	46,634	3,669	50,303
Other personnel expenses	4,647	15,028	29,779	25,766	4,857	9,365	89,442	7,748	97,190
Total personnel expense	36,482	114,331	269,101	162,165	38,817	84,894	705,790	55,802	761,592
Administrative	-	-	-	-	6,782	-	6,782	-	6,782
Case management	-	-	-	-	37,608	-	37,608	-	37,608
Childcare	-	-	-	-	3,388	-	3,388	-	3,388
Client Transportation	-	-	-	-	1,349	-	1,349	-	1,349
Contractual consultants	-	-	-	-	-	-	31,061	35,751	66,812
Depreciation expense	6,752	11,462	9,706	3,141	-	-	-	386	386
Furnishings and equipment	-	-	-	-	-	-	-	-	10,176
Insurance	-	-	5,438	3,512	1,226	-	10,176	-	5,518
Leasing and utilities	-	-	-	5,518	-	-	5,518	-	63,766
Meetings - GCADV Attends	1,318	3,523	7,731	10,112	38,590	1,815	63,089	677	8,094
Meetings - GCADV Hosts	-	1,610	612	3,821	-	851	6,894	1,200	8,289
Mental health services	126	83	1,607	6,205	-	225	8,246	43	637
Membership (dues/fees)	-	-	-	-	637	-	637	-	4,997
Miscellaneous	603	2,107	1,168	4,997	-	-	4,997	6,830	18,948
Postage and freight	-	1,900	-	6,952	576	712	12,118	150	3,100
Printing	-	19,249	393	1,050	-	500	22,354	-	22,354
Property Tax	-	-	-	2,212	-	-	168	-	168
Public relations/advertising	90	-	471	168	-	14	998	246	1,244
Rent	2,262	7,750	9,529	423	-	7,799	49,329	2,071	51,400
Resettlement	-	-	-	21,989	-	-	1,109	-	1,109
Subscriptions and dues	105	703	1,641	-	1,109	-	7,409	74	7,483
Supplies	1,077	511	5,065	4,730	-	230	12,685	378	13,063
Telephone	1,058	3,196	9,642	5,011	840	181	23,830	466	24,296
Training GCADV Hosts	-	2,793	20,298	7,321	-	2,613	35,449	-	35,449
Training GCADV Attends	-	188	3,144	12,238	-	120	20,416	107	20,523
Total Expenses	\$ 49,882	\$ 169,406	\$ 345,546	\$ 273,395	\$ 130,922	\$ 105,199	\$ 1,074,350	\$ 104,181	\$ 1,178,531

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, 2018 AND 2017
 Increase (Decrease) in Cash

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 60,858	\$ 17,847
Adjustments necessary to reconcile increase in net assets to cash provided by operating activities		
Depreciation	1,506	386
Grants and other receivables	(112,467)	(184,292)
Prepays	(7,896)	6,415
Accounts payable	144,670	45,163
Accrued expenses	<u>(3,754)</u>	<u>13,147</u>
Cash provided (used) by operating activities	82,917	(101,334)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(8,111)	-
 Increase (decrease) in cash and equivalents	<u>74,806</u>	<u>(101,334)</u>
Cash - beginning of year	<u>91,329</u>	<u>192,663</u>
Cash - end of year	<u>\$ 166,135</u>	<u>\$ 91,329</u>

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 and 2017

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 reports 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. At December 31, 2018 and 2017, the Organization had no restricted net assets.

Fair Value of Financial Instruments

Fair value is defined as an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, FASB ASC 820 establishes a three level fair value hierarchy that prioritizes the inputs used to measure fair value. The three levels used to measure fair value are as follows:

- Level 1 Quoted prices in an active market for identical assets or liabilities;
- Level 2 Observable inputs other than quoted market prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data;
- Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities; this includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

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

Contributions

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018 and 2017

1. Summary of Significant Accounting Policies (Continued)

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.

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.

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.

Cash and Cash Equivalents

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

Allowance for doubtful accounts

The allowance for doubtful accounts is based on prior bad debt history and management has determined no allowance was required for fiscal years ended June 30, 2018 and 2017, since the Organization has not experienced any bad debts in prior years.

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 years ended June 30, 2018 and 2017, was \$386.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018 and 2017

1. Summary of Significant Accounting Policies (Continued)

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. For the fiscal years ended June 30, 2018 and 2017, compensated absences amounted to \$10,272 and \$19,443, respectively.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through January 3, 2019, the date the financial statements were available to be issued.

2. Grant Receivables

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

	<u>2018</u>	<u>2017</u>
U.S. Department of Housing and Urban Development	\$ 180,191	\$ 46,986
U.S. Department of Health and Human Services	56,556	71,346
U.S. Department of Justice	<u>236,003</u>	<u>231,011</u>
	\$ <u>472,750</u>	\$ <u>349,343</u>

3. 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.

4. Concentration and Economic Dependency

The Organization receives 90% of its revenue directly from federal grants and indirectly through 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 management 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.

5. 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, 2018 and 2017, retirement plan expenses amounted to \$9,385 and \$6,198, respectively.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018 and 2017

6. Operating Leases

Rental expenses for the corporate headquarters amounted to approximately \$64,340 and \$51,400 for the years ended June 30, 2018 and 2017, respectively. Future minimum payments required on the operating lease for the fiscal years ending June 30, are as follows:

<u>Year</u>	<u>Amount</u>
2019	60,120
2020	26,120
2021	<u>6,440</u>
	<u>\$ 92,680</u>

SUPPLEMENTARY INFORMATION

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

CFDA Number	Awarding Agency	Program Name	Grant Award Number	Grant Period	Federal Expenditures	Subrecipient
U.S. DEPARTMENT OF JUSTICE (DOJ)						
Direct payments						
16.556	DOJ	General Coalition Grant	2015-DW-AX-0011		\$ 13,826	\$ -
16.556	DOJ	General Coalition Grant	2017-DW-AX-0010		88,009	-
16.529	DOJ	Disabilities	2016-XV-GX-K003		162,770	-
Total - direct payments from DOJ					<u>264,605</u>	<u>-</u>
<i>Passed through the Georgia Criminal Coordinating Council</i>						
16.588	DOJ-CCC	Fatality Review	W-16-8-052	1-1-17-12-31-17	107,161	-
16.588	DOJ-CCC	Fatality Review	W-15-8-019	1-1-16-12-31-16	73,795	-
16.588	DOJ-CCC	Training grant	W-16-8-008	1-1-17-12-31-17	27,071	-
16.588	DOJ-CCC	Training grant	W-15-8-020	1-1-16-12-31-16	5,608	-
16.588	DOJ-CCC	Training grant - Supplemental	W-15-8-067		170,346	-
16.589	DOJ-CCC	VOCA	C-50-8-001	10-1-16-9-30-17	104,959	-
16.589	DOJ-CCC	VOCA			159,082	-
Total Grants passed through Georgia Criminal Coordinating Council					<u>648,022</u>	<u>-</u>
TOTAL - U.S. DEPARTMENT OF JUSTICE (DOJ)					<u>912,627</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)						
<i>Passed through the Community Planning Development</i>						
14.267	HUD	Continuum of Care Program	GA0315L4B011500	3-1-16-2-28-17	453,502	90,058
TOTAL - U.S. HOUSING AND URBAN DEVELOPMENT (HUD)					<u>453,502</u>	<u>90,058</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)						
Direct payments						
93.591	HHS	Family Violence Prevention Services	G-1501GASDVC		186,807	-
93.591	HHS	Family Violence Prevention Services	G-1501GASDVC		54,721	-
Total - direct payments from HHS					<u>241,528</u>	<u>-</u>
<i>Passed through the Georgia Criminal Coordinating Council</i>						
93.671	HHS-CCC	FVPSA Training grant	V-16-8-048	10-1-16-9-30-17	88,111	-
93.671	HHS-CCC	FVPSA Training grant	V-15-8-050	10-1-15-9-30-16	30,102	-
Total Grants passed through Georgia Criminal Coordinating Council					<u>118,213</u>	<u>-</u>
TOTAL - U.S. DEPARTMENT OF JUSTICE (DOJ)					<u>359,741</u>	<u>-</u>
Total Expenditure of Federal Awards					<u>\$ 1,725,870</u>	<u>\$ 90,058</u>

The accompanying note on page 13 is an integral part of this schedule.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018

NOTE 1 – GENERAL

The accompanying schedule of expenditures of federal awards (the "SEFA") presents the activity of all federal financial awards programs received by the Organization. All federal awards received directly from federal agencies, and federal awards passed through other government agencies, are included on the schedule.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying SEFA is presented using the accrual basis of accounting, which is described in Note 1 to the financial statements. The information in the SEFA is presented in accordance with regulations of Title 2 U.S Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

NOTE 3 – SINGLE AUDIT PERIOD

The accompanying SEFA presents disbursements of the Organization's programs for the year ended June 30, 2018.

NOTE 4 – INDIRECT COST RATE

The Organization has elected to use the 10% de minimis cost rate covered under Title 2 U.S. Code of Federal Regulations Part 200, Subpart E, Cost Principles for all federal financial awards programs in which it participates.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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, 2018, 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 3, 2019.

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 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*.

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.'s 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.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Reed, Quinn - McClure, LLC

Lawrenceville, Georgia
January 3, 2019

Reed, Quinn & McClure, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Federal Program

We have audited Georgia Coalition Against Domestic Violence, Inc.'s ("the Organization") compliance with the types of compliance requirements described in the *OMB 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, 2018. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

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 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). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, Georgia Coalition Against Domestic Violence 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, 2018.

Report on Internal Control over Compliance

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

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.

Reed, Quinn & McClure, LLC

Lawrenceville, Georgia
January 3, 2019

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AND SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018

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:	Unmodified
Internal control on Federal compliance for major Federal 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 2 CFR 200.516(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.267	Continuum of Care Program - Type B

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

SECTION 2 - FINANCIAL STATEMENT FINDINGS

None noted for the fiscal year ended June 30, 2018

SECTION 3 - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted for the fiscal year ended June 30, 2018

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS

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