

GEORGIA COALITION AGAINST  
DOMESTIC VIOLENCE, INC.

FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
FOR YEARS ENDED JUNE 30, 2020 AND 2019  
with  
INDEPENDENT AUDITORS' REPORT

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2020 AND 2019

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# Reed, Quinn & McClure, LLC

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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, 2020 and 2019, 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 the 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, 2020 and 2019, 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 December 2, 2020, 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  
December 2, 2020

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
STATEMENTS OF FINANCIAL POSITION  
AS OF JUNE 30, 2020 AND 2019

ASSETS	2020	2019
Current Assets		
Cash	\$ 596,557	\$ 267,694
Receivables other than Federal awards	78,058	51,200
Federal grants receivable	308,983	287,163
Prepaid expenses and other assets	9,827	17,964
Total current assets	<u>993,425</u>	<u>624,021</u>
Property and equipment		
Furniture and fixtures	8,178	8,178
Equipment	20,010	20,010
Total property and equipment	28,188	28,188
Accumulated depreciation	(24,538)	(22,870)
Net property and equipment	<u>3,650</u>	<u>5,318</u>
Total assets	<u>\$ 997,075</u>	<u>\$ 629,339</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Payroll protection loan	\$ 132,540	\$ -
Accounts payable	138,658	90,356
Accrued expenses	40,021	27,382
Total current liabilities	<u>311,219</u>	<u>117,738</u>
Net Assets		
Without restriction	435,856	461,601
With restriction	250,000	50,000
Total net assets	<u>685,856</u>	<u>511,601</u>
Total liabilities and net assets	<u>\$ 997,075</u>	<u>\$ 629,339</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, 2020 AND 2019

*Without restriction*

	2020	2019
Revenue and Support		
Federal, state and local contractual awards	\$ 1,489,940	\$ 1,506,129
Membership income	61,240	67,815
Contributions	48,243	16,941
Other income	33,235	13,979
Total revenue and support	1,632,658	1,604,864
Released from restrictions	50,000	12,500
Total revenue, support and other gains	1,682,658	1,617,364
Expenses		
Program expenses		
Disabilities and extension	85,295	184,802
Fatality review program	142,948	198,443
1800 Hotline and training	127,123	127,613
Family violence prevention services	253,553	268,981
Continuum of care	476,853	376,174
Deaf Advocacy	194,381	-
Other programs and services	215,287	350,639
Total program expenses	1,495,440	1,506,652
General and administrative	212,963	80,945
Total expenses	1,708,403	1,587,597
Change in net assets without restriction	(25,745)	29,767
<i>With restriction</i>		
Contributions with donor restriction	250,000	50,000
Released from restriction	(50,000)	(12,500)
Change in net assets with restriction	200,000	37,500
Change in net assets - total	174,255	67,267
Net assets - beginning of year	511,601	444,334
Net assets - end of year	\$ 685,856	\$ 511,601

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, 2020

	PROGRAMS									
	Disabilities and Extension	Fatality Review Program	1800 Hotline and Training	Family Violence Prevention	Continuum of Care	Deaf Advocacy	Other Programs and Services	Total Program Expense	Supporting Expenses	Total Expenses
Salaries	\$ 59,030	\$ 105,846	\$ 84,270	\$ 111,347	\$ 45,307	\$ 80,821	\$ 122,455	\$ 609,076	\$ 15,821	\$ 624,897
Payroll taxes	1,446	7,636	6,004	8,219	3,702	5,520	9,117	41,644	6,631	48,275
Other personnel expenses	3,524	9,759	11,584	15,393	10,691	14,070	12,942	77,963	62,708	140,671
Total personnel expense	64,000	123,241	101,858	134,959	59,700	100,411	144,514	728,683	85,160	813,843
Case management	-	-	-	-	166,799	-	-	166,799	-	166,799
Continuing education	2,260	5,995	1,992	5,522	-	3,056	8,482	27,307	4,507	31,814
Contractual consultants	15,433	965	4,395	26,952	-	57,009	16,675	121,429	89,428	210,857
Depreciation expense	-	-	-	-	-	-	-	-	1,668	1,668
Insurance	-	-	-	4,289	-	-	-	4,289	-	4,289
Leasing and utilities	416	-	-	8,054	238,646	96	284	247,496	5,438	252,934
Membership (dues/fees)	-	-	-	14,103	-	-	-	14,103	-	14,103
Postage and freight	-	-	-	1,284	-	650	-	1,934	14	1,948
Printing	-	116	5,098	1,670	-	199	6,688	13,771	839	14,610
Program expenses	-	1,307	4,996	11,801	11,708	19,516	9,303	58,631	-	58,631
Rent	1,992	6,499	3,022	22,375	-	9,294	8,946	52,128	12,862	64,990
Subscriptions and dues	78	612	484	5,020	-	55	288	6,537	1,403	7,940
Supplies	-	-	-	-	-	-	-	-	6,246	6,246
Telephone	881	3,853	2,602	10,618	-	3,396	4,136	25,486	4,697	30,183
Travel	235	360	2,676	6,906	-	699	15,971	26,847	701	27,548
Total Expenses	\$ 85,295	\$ 142,948	\$ 127,123	\$ 253,553	\$ 476,853	\$ 194,381	\$ 215,287	\$ 1,495,440	\$ 212,963	\$ 1,708,403

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, 2019

	PROGRAMS								
	Disabilities and Extension	Fatality Review Program	1800 Hotline and Training	Family Violence Prevention	Continuum of Care	Other Programs and Services	Total Program Expense	Supporting Expenses	Total Expenses
Salaries	\$ 78,854	\$ 116,884	\$ 77,348	\$ 110,719	\$ 42,860	\$ 215,117	\$ 641,782	\$ 19,077	\$ 660,859
Payroll taxes	5,989	8,274	5,334	8,382	2,993	15,816	46,788	3,554	50,342
Other personnel expenses	14,864	17,269	10,369	19,199	8,075	32,361	102,137	6,790	108,927
Total personnel expense	99,707	142,427	93,051	138,300	53,928	263,294	790,707	29,421	820,128
Case management	-	-	-	-	138,328	-	138,328	-	138,328
Contractual consultants	69,841	17,790	6,287	25,308	-	20,864	140,090	30,280	170,370
Depreciation expense	-	-	-	-	-	-	-	1,902	1,902
Insurance	-	-	-	4,819	-	-	4,819	-	4,819
Leasing and utilities	1,922	1,070	426	7,883	183,611	3,685	198,597	3,235	201,832
Meetings - GCADV Attends	55	603	-	4,298	118	2,004	7,078	307	7,385
Meetings - GCADV Hosts	524	255	-	6,335	-	484	7,598	1,550	9,148
Membership (dues/fees)	-	-	-	12,610	-	-	12,610	-	12,610
Postage and freight	-	2,968	-	254	7	50	3,279	-	3,279
Printing	-	16,145	1,776	1,042	-	3,635	22,598	79	22,677
Program expenses	59	304	-	4,158	182	2,475	7,178	-	7,178
Rent	8,045	6,704	4,148	25,693	-	19,679	64,269	2,771	67,040
Subscriptions and dues	351	417	171	4,323	-	1,198	6,460	511	6,971
Supplies	-	-	-	-	-	-	-	8,593	8,593
Telephone	2,782	3,954	5,736	10,182	-	7,060	29,714	1,084	30,798
Training GCADV Hosts	155	3,581	11,525	15,887	-	22,507	53,655	1,202	54,857
Training GCADV Attends	1,361	2,225	4,493	7,889	-	3,704	19,672	10	19,682
Total Expenses	\$ 184,802	\$ 198,443	\$ 127,613	\$ 268,981	\$ 376,174	\$ 350,639	\$ 1,506,652	\$ 80,945	\$ 1,587,597

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, 2020 AND 2019  
Increase (Decrease) in Cash

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 174,255	\$ 67,267
Adjustments necessary to reconcile increase in net assets to cash provided by operating activities		
Depreciation	1,668	1,902
Grants and other receivables	(48,678)	134,387
Prepays	8,137	(329)
Accounts payable	48,302	(102,655)
Accrued expenses	<u>12,639</u>	<u>987</u>
Cash provided (used) by operating activities	196,323	101,559
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from payroll protection loan	132,540	-
Increase (decrease) in cash and equivalents	<u>328,863</u>	<u>101,559</u>
Cash - beginning of year	<u>267,694</u>	<u>166,135</u>
Cash - end of year	<u>\$ 596,557</u>	<u>\$ 267,694</u>

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 and 2019

**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 two classes of net assets: net assets with restriction and net assets without restriction.

*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*

All contributions are considered available for the general programs of the Organization, unless specifically restricted by the donor. The Organization reports contributions as net assets with restriction if they are received with donor stipulations that limit the use of the donated assets or are subject to time restrictions. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, net assets with restrictions are reclassified as net assets without restriction and reported in the statement of activities as net assets released from restrictions. Contributions with restriction whose purpose or time restriction is accomplished within a fiscal year are included in net assets without restriction on the statement of activities.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2020 and 2019

**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. The Organization maintains detail cost and expense policies in accordance with the nature of its programs and their relationship to Federal awards or grants.

*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 the ratio of prior bad debt history to total accounts due at year-end. Management has determined no allowance was required for fiscal years ended June 30, 2020 and 2019, 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, 2020 and 2019, was \$1,668 and \$1,902, respectively stated.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2020 and 2019

**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, 2020 and 2019, compensated absences amounted to \$12,882 and \$18,447, respectively. These amounts are included in total accrued expenses on the statement of financial position.

*Subsequent Events*

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 2, 2020, 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>2020</u>	<u>2019</u>
U.S. Department of Housing and Urban Development	\$ 123,092	\$ 65,898
U.S. Department of Health and Human Services	103,203	25,672
U.S. Department of Justice	<u>82,688</u>	<u>195,593</u>
Total	<u>\$ 308,983</u>	<u>\$ 287,163</u>

**3. Concentration, Economic Dependency, and Contingencies**

For the years ended June 30, 2020 and 2019, Federal grant awards provided 79% and 91% of total revenues, respectively stated. 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 is dependent on the factors noted. While the Organization has never had any of the various Federal agencies disallow expenditures of a material amount, all awards are subject to review.

**4. 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 costs on the statement of functional expenses, and appropriately allocated. For the fiscal years ended June 30, 2020 and 2019, retirement plan expenses amounted to \$6,103 and \$6,547, respectively.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2020 and 2019

**5. Loan payable under Payroll Protection Program**

The Organization received a loan of \$132,540 under this program. The amount of the Organization's incurred payroll in the certification period that will be reimbursed from federal awards cannot be used in the certification for debt forgiveness under the current program. Once the certification process is completed, the estimated amount remaining due on the loan, if any, cannot be determined. If there is a balance due, the Organization can elect to repay it under the installment provisions of the loan agreement.

**6. Net Assets with Restriction**

For the years ended June 30, 2020 and 2019, stated respectively, the Organization was awarded grants of \$250,000 and \$50,000 from a major corporation to provide financial empowerment services to survivors of domestic violence. For the years ended June 30, 2020 and 2019, net assets released from restriction amounted to \$50,000 and \$12,500, respectively stated. At June 30, 2020 and 2019, net assets with restriction were \$250,000 and \$50,000, respectively stated.

**7. Operating Leases**

Rental expenses for the corporate headquarters amounted to \$64,990 and \$67,040 for the years ended June 30, 2020 and 2019, respectively stated. Future minimum payments required for the fiscal years ended June 30, 2021 and 2022 are \$68,141 and \$11,024, respectively stated. The total remaining commitment is \$79,168.

**8. Liquidity and Availability of Resources**

The Organization must structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization's liquid assets follow:

	2020	2019
Cash	\$ 596,557	\$ 267,694
Receivables other than Federal awards	78,058	51,200
Federal grants receivable	308,983	287,163
Total	983,598	606,057
Less: Net Assets with Restriction	(250,000)	(50,000)
Available for general expenditure, liabilities and other obligations	\$ <u>733,598</u>	\$ <u>556,057</u>

**9. Subsequent Events – Covid-19 Pandemic**

During the fiscal year ended June 30, 2020 and prior to the issuance of the financial statements, a global pandemic occurred due to the COVID-19 virus. The ultimate financial impact of the COVID-19 pandemic on the Organization cannot be reasonably determined at December 2, 2020, the date the financial statements were available to be issued.

## SUPPLEMENTARY INFORMATION

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

CFDA Number	Awarding Agency	Program Name	Grant Award Number	Grant Period	Federal Expenditures	Subrecipient:
<b>U.S. DEPARTMENT OF JUSTICE (DOJ)</b>						
Direct payments						
16.556	DOJ	General Coalition Grant	2017-DW-AX-0010	9/1/18- 8/31/19	\$ 22,027	\$ -
16.556	DOJ	General Coalition Grant	2017-DW-AX-0010	9/1/17- 8/31/18	67,321	-
16.582	DOJ	Disabilities	2016-XV-GX-K003	10/1/16- 9/30/19	85,295	-
Total - direct payments from DOJ					<u>174,643</u>	<u>-</u>
<i>Passed through the Georgia Criminal Coordinating Council</i>						
16.588	DOJ-CCC	Fatality Review/Community Engagement	2017-WF-AX-0043	1/1/19- 12/31/19	76,074	-
16.588	DOJ-CCC	Fatality Review/Community Engagement	2018-WF-AX-0038	1/1/20- 6/30/20	66,192	-
16.588	DOJ-CCC	Training Grant	2018-WF-AX-0038	1/1/19- 12/31/19	16,760	-
16.588	DOJ-CCC	Training Grant	2018-WF-AX-0038	1/1/20- 6/30/20	10,876	-
16.588	DOJ-CCC	FVPSA Training Grant	2017-WF-AX-0043	11/1/18- 12/31/19	67,127	-
16.588	DOJ-CCC	FVPSA Training Grant	2018-WF-AX-0038	1/1/20- 6/30/20	59,985	-
16.589	DOJ-CCC	VOCA	2015-VF-GX-0024	10/1/19- 9/30/20	54,082	-
16.589	DOJ-CCC	VOCA	2015-VF-GX-0025	10/1/19- 9/30/21	45,940	-
16.589	DOJ-CCC	DEAF ADVOCATE	2018-V2-GX-0066	1/1/19- 9/30/19	62,519	-
16.589	DOJ-CCC	DEAF ADVOCATE	2018-V2-GX-0067	1/1/19- 9/30/20	94,038	-
16.589	DOJ-CCC	DEAF ADVOCATE	2018-V2-GX-0068	1/1/19- 9/30/21	37,691	-
Total Grants passed through Georgia Criminal Coordinating Council					<u>591,284</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE (DOJ)</b>					<u>765,927</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</b>						
<i>Passed through the Community Planning Development</i>						
14.267	HUD	Continuum of Care Program	GA0315L4B011803	11/1/19- 10/31/20	285,104	245,424
14.267	HUD	Continuum of Care Program	GA0315L4B011804	11/1/19- 10/31/21	185,355	157,456
<b>TOTAL - U.S. HOUSING AND URBAN DEVELOPMENT (HUD)</b>					<u>470,459</u>	<u>402,881</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</b>						
Direct payments						
93.591	HHS	Family Violence Prevention Services	G-1901GASDVC	10/1/19- 9/30/20	198,489	-
93.592	HHS	Family Violence Prevention Services	G-1901GASDVC	10/1/18- 9/30/19	53,258	-
93.591	HHS	Family Violence Prevention Services	2001GASDC3	03/27/20-9/30/21	1,807	-
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE (DOJ)</b>					<u>253,554</u>	<u>-</u>
<b>Total Expenditure of Federal Awards</b>					<b>\$ <u>1,489,940</u></b>	<b>\$ <u>402,881</u></b>

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, 2020

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Organization under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures on 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. The Organization has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



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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, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated December 2, 2020.

### **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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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  
December 2, 2020

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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, 2020. 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, Inc. 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, 2020.

### **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  
December 2, 2020

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, 2020

**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:**

CFDA Number	Name of Federal Program
93.591	Family Violence Prevention Services - Type B
16.582	General Disabilities Services – 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, 2020

**SECTION 3 - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None noted for the fiscal year ended June 30, 2020

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS**

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