

GEORGIA COALITION AGAINST  
DOMESTIC VIOLENCE, INC.

FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
FOR YEARS ENDED JUNE 30, 2021 AND 2020  
with  
INDEPENDENT AUDITORS' REPORT

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2021 AND 2020

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1-2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statement of Functional Expenses - June 30, 2021	5
Statement of Functional Expenses - June 30, 2020	6
Statements of Cash Flows	7
Notes to Financial Statements	8-11
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal Awards	12
Note to the Schedule of Expenditures of Federal Awards	13
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 <i>Government Auditing Standards</i>	14-15
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	16-17
Schedule of Findings and Questioned Costs and Schedule of Prior Year Audit Findings	18

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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, 2021 and 2020, 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, 2021 and 2020, 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 21, 2021, 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 21, 2021

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
STATEMENTS OF FINANCIAL POSITION  
AS OF JUNE 30, 2021 AND 2020

ASSETS	2021	2020
Current Assets		
Cash	\$ 588,479	\$ 596,557
Receivables other than Federal awards	103,442	78,058
Federal grants receivable	176,415	308,983
Prepaid expenses and other assets	6,978	9,827
Total current assets	<u>875,314</u>	<u>993,425</u>
Property and equipment		
Furniture and fixtures	-	8,178
Equipment	9,508	20,010
Total property and equipment	9,508	28,188
Accumulated depreciation	(7,481)	(24,538)
Net property and equipment	<u>2,027</u>	<u>3,650</u>
Total assets	<u>\$ 877,341</u>	<u>\$ 997,075</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Payroll protection loan	\$ -	\$ 132,540
Accounts payable	39,605	138,658
Accrued expenses	53,884	40,021
Total current liabilities	<u>93,489</u>	<u>311,219</u>
Net Assets		
Without restriction	526,553	435,856
With restriction	260,706	250,000
Total net assets	<u>787,259</u>	<u>685,856</u>
Total liabilities and net assets	<u>\$ 880,748</u>	<u>\$ 997,075</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, 2021 AND 2020

*Without restriction*

Revenue and Support	2021	2020
Federal, state and local contractual awards	\$ 1,315,780	\$ 1,489,940
Membership income	45,558	61,240
Contributions	66,966	48,243
Grant income - Payroll protection loan forgiven	132,540	-
Other income	20,997	33,235
Total revenue and support	1,581,841	1,632,658
Released from restrictions	124,294	50,000
Total revenue, support and other gains	1,706,135	1,682,658

Expenses

Program expenses		
VAWA Coalition	105,875	-
VOCA Child	98,064	-
Disabilities and extension	-	85,295
Fatality review program	-	142,948
1800 Hotline and training	312,051	127,123
Family violence prevention services	270,577	253,553
Continuum of care	-	476,853
Deaf Advocacy	149,158	194,381
Other programs and services	458,765	215,287
Total program expenses	1,394,490	1,495,440
Supporting expenses	196,948	212,963
Fundraising expenses	24,000	-
Total expenses	1,615,438	1,708,403
Change in net assets without restriction	90,697	(25,745)

*With restriction*

Contributions with donor restriction	135,000	250,000
Released from restriction	(124,294)	(50,000)
Change in net assets with restriction	10,706	200,000

Change in net assets - total	101,403	174,255
Net assets - beginning of year	685,856	511,601
Net assets - end of year	\$ 787,259	\$ 685,856

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, 2021

	PROGRAMS									
	VAWA Coalition	VOCA Child	1800 Hotline and Training	Family Violence Prevention	Deaf Advocacy	Other Programs and Services	Total Program Expense	Supporting Expenses	Fundraising Expenses	Total Expenses
Salaries	\$ 69,453	\$ 71,772	\$ 219,729	\$ 173,972	\$ 90,434	\$ 104,755	\$ 730,115	\$ 33,326	\$ -	\$ 763,441
Payroll taxes	4,791	4,802	14,653	12,258	5,927	10,594	53,025	5,417	-	58,442
Other personnel expenses	8,738	13,472	27,477	22,835	15,632	20,368	108,522	19,265	-	127,787
Total personnel expense	82,982	90,046	261,859	209,065	111,993	135,717	891,662	58,008	-	949,670
Case management	-	-	-	-	-	56,098	56,098	-	-	56,098
Community Awareness	-	-	-	-	-	50,000	50,000	-	-	50,000
Continuing education	-	1,296	3,844	6,258	800	133	12,331	14,377	-	26,708
Contractual consultants	18,248	1,127	18,924	9,434	18,081	15,466	81,280	73,274	24,000	178,554
Depreciation expense	-	-	-	-	-	-	-	1,622	-	1,622
Insurance	-	-	-	-	-	-	-	5,158	-	5,158
Leasing and utilities	-	-	-	-	-	99,705	99,705	-	-	99,705
Membership (dues/fees)	-	-	-	4,384	-	-	4,384	-	-	4,384
Printing	-	-	232	3,166	2,372	2,397	8,167	198	-	8,365
Program expenses	-	598	5,808	5,965	2,563	13,911	28,845	-	-	28,845
Rent	3,535	2,371	8,575	13,649	9,439	-	37,569	27,311	-	64,880
Small furniture and equipment	-	-	3,674	1,274	-	19,126	24,074	-	-	24,074
Subscriptions and dues	-	-	3,300	7,425	479	1,805	13,009	-	-	13,009
Subgrants	-	-	-	-	-	63,750	63,750	-	-	63,750
Supplies	-	-	-	-	-	-	-	10,955	-	10,955
Telephone	1,110	2,626	5,835	9,957	3,431	657	23,616	5,825	-	29,441
Travel	-	-	-	-	-	-	-	220	-	220
Total Expenses	\$ 105,875	\$ 98,064	\$ 312,051	\$ 270,577	\$ 149,158	\$ 458,765	\$ 1,394,490	\$ 196,948	\$ 24,000	\$ 1,615,438

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	<u>\$ 85,295</u>	<u>\$ 142,948</u>	<u>\$ 127,123</u>	<u>\$ 253,553</u>	<u>\$ 476,853</u>	<u>\$ 194,381</u>	<u>\$ 215,287</u>	<u>\$ 1,495,440</u>	<u>\$ 212,963</u>	<u>\$ 1,708,403</u>

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, 2021 AND 2020  
Increase (Decrease) in Cash

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 101,403	\$ 174,255
Adjustments necessary to reconcile increase in net assets to cash provided by operating activities		
Grant income - Payroll protection loan forgiven -noncash	(132,540)	-
Depreciation	1,623	1,668
Grants and other receivables	107,184	(48,678)
Prepays	2,849	8,137
Accounts payable	(99,053)	48,302
Accrued expenses	13,863	12,639
Cash provided (used) by operating activities	<u>(4,671)</u>	<u>196,323</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from payroll protection loan	-	132,540
Increase (decrease) in cash and equivalents	<u>(4,671)</u>	<u>328,863</u>
Cash - beginning of year	<u>596,557</u>	<u>267,694</u>
Cash - end of year	<u><u>\$ 591,886</u></u>	<u><u>\$ 596,557</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, 2021 and 2020

**1. Summary of Significant Accounting Policies**

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

*Financial Statement Presentation*

GCADV 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 GCADV, unless specifically restricted by the donor. GCADV 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, 2021 and 2020

**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 GCADV would have otherwise purchased the donated services. A substantial number of volunteers donate significant amounts of time to the GCADV. 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. GCADV maintains detail cost and expense policies in accordance with the nature of its programs and their relationship to Federal awards or grants.

*Income Taxes*

GCADV 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 GCADV is not a private foundation. Contributions to GCADV 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, GCADV 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, 2021 and 2020, since GCADV 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. 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, 2021 and 2020, was \$1,623 and \$1,668, respectively stated.

*Compensated Absences*

Compensated absences represent obligations of the GCADV relating to employees' rights to receive compensation for future absences based upon service already rendered. For the fiscal years ended June 30, 2021 and 2020, compensated absences amounted to \$26,063 and \$18,447, respectively. These amounts are included in total accrued expenses on the statement of financial position.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2021 and 2020

**1. Summary of Significant Accounting Policies (Continued)**

*Subsequent Events*

In preparing these financial statements, the GCADV has evaluated events and transactions for potential recognition or disclosure through December 21, 2021, the date the financial statements were available to be issued.

**2. Grant Receivables**

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

	2021	2020
U.S. Department of Housing and Urban Development	\$ -	\$ 123,092
U.S. Department of Health and Human Services	65,028	103,203
U.S. Department of Justice	111,387	82,688
Total	\$ 176,415	\$ 308,983

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

For the years ended June 30, 2021 and 2020, Federal grant awards provided 77% and 79% of total revenues, respectively stated. While the GCADV 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 GCADV 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, 2021 and 2020, retirement plan expenses amounted to \$6,724 and \$6,103, respectively.

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

The GCADV received a loan of \$132,540 under this program. The loan was forgiven during the year ended June 30, 2021, and reported as grant income from forgiven debt on the statement of activities.

**6. Net Assets with Restriction**

For the years ended June 30, 2021 and 2020, stated respectively, the GCADV was awarded grants of \$135,000 and \$250,000 from a major corporation to provide financial empowerment services to survivors of domestic violence. For the years ended June 30, 2021 and 2020, net assets released from restriction amounted to \$124,294 and \$50,000, respectively stated. At June 30, 2021 and 2020, net assets with restriction were \$260,706 and \$250,000, respectively stated.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2021 and 2020

**7. Operating Leases**

Rental expenses for the corporate headquarters amounted to \$64,880 and \$64,990 for the years ended June 30, 2021 and 2020, respectively stated. The GCADV relocated to new office facilities, with its new lease starting July 1, 2021, and terminating June 30, 2025. Annual commitments under the lease terms, net of tenant allowances follow:

Fiscal Year End	Amount
2022	30,128
2023	43,031
2024	44,194
2025	45,357
	<u>\$ 162,710</u>

**8. Liquidity and Availability of Resources**

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

	2021	2020
Cash	\$ 588,479	\$ 596,557
Receivables including Federal awards	279,857	387,041
Total	868,336	983,598
Less: Net Assets with Restriction	(260,706)	(250,000)
Available for general expenditure, liabilities and other obligations	<u>\$ 607,630</u>	<u>\$ 733,598</u>

**9. Impact of Covid-19 Pandemic**

GCADV has not been negatively financially impacted by COVID-19. Federal and state grantors have extended many of GCADV's grants. These grants were impacted by the lack of ability to spend down the grants due to less spending on travel and training costs. GCADV, with our grantors' permission, has been able to revise budgets so that money can be spent in other categories. GCADV also received federal monies from the COVID relief package through the CARES (see Note 5) as well as from the American Recovery Act, which has allowed GCADV to have ample cash flow.

## SUPPLEMENTARY INFORMATION

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

CFDA Number	Awarding Agency	Program Name	Grant Award Number	Grant Period	Federal Expenditures	Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE (DOJ)</b>						
Direct payments						
16.556	DOJ	General Coalition Grant	2019-DW-AX-0002	9/1/19-12-31-21	\$ 105,875	\$ -
Total - direct payments from DOJ					<u>105,875</u>	<u>-</u>
<i>Passed through the Georgia Criminal Coordinating Council</i>						
16.588	DOJ-CCC	Fatality Review/Community Engagemen	W19-8-060	7/1/20- 03/31/21	111,365	-
16.588	DOJ-CCC	VAWA Training Grant	W19-8-053	7/1/20- 03/31/21	26,624	-
16.588	DOJ-CCC	FVPSA Training Grant	W19-8-058	7/1/20-03/31/21	70,603	-
16.588	DOJ-CCC	STOP VAWA	W20-8-040	1/01/21-12/31/21	103,460	-
16.588	DOJ-CCC	VOCA CHILD	C51-8-007	10/1/19- 9/30/20	24,182	-
16.588	DOJ-CCC	VOCA CHILD	C51-8-011	10/1/20- 9/30/21	73,883	-
16.589	DOJ-CCC	DEAF ADVOCATE	C18-8-257	10/1/19-9/30/20	39,815	-
16.589	DOJ-CCC	DEAF ADVOCATE	C18-8-473	10/01/20-9/30/21	109,343	-
Total Grants passed through Georgia Criminal Coordinating Council					<u>559,275</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE (DOJ)</b>					<u>665,150</u>	<u>-</u>
<b>CENTERS FOR DISEASE CONTROL AND PREVENTIOS</b>						
<i>Passed Through the Georgia Department of Public Health</i>						
93.136	CDC-GPH	GA RPE: Sexual Violence	40500-031-21213500	06/01/20-01/31/21	104,510	-
					<u>104,510</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- 12/31/20	218,713	144,412
<b>TOTAL - U.S. HOUSING AND URBAN DEVELOPMENT (HUD)</b>					<u>218,713</u>	<u>144,412</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	81,366	-
93.591	HHS	Family Violence Prevention Services	G-1901GASDVC	10/1/20- 9/30/21	189,210	-
93.591	HHS	Family Violence Prevention Services	2001GASDC3	03/27/20-9/30/21	56,832	-
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE (DOJ)</b>					<u>327,407</u>	<u>-</u>
<b>Total Expenditure of Federal Awards</b>					<u>\$ 1,315,780</u>	<u>\$ 144,412</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, 2021

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the GCADV under programs of the federal government for the year ended June 30, 2021. 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 GCADV, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the GCADV.

**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. The GCADV 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 GCADV"), which comprise the statement of financial position as of June 30, 2021, 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 21, 2021.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the GCADV'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 GCADV's internal control. Accordingly, we do not express an opinion of the effectiveness of the GCADV'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 GCADV'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 GCADV'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 21, 2021

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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 GCADV") 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 GCADV's major federal programs for the year ended June 30, 2021. The GCADV'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 GCADV'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 GCADV'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 GCADV'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, 2021.

### **Report on Internal Control over Compliance**

Management of the GCADV 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 GCADV'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 GCADV'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 21, 2021

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, 2021

**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
14.267	Continuum of Care Program - Type B
93.136	Georgia RPE – Sexual Violence 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, 2021

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

None noted for the fiscal year ended June 30, 2021

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

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