

**CALIFORNIA PARTNERSHIP  
TO END  
DOMESTIC VIOLENCE**

Independent Auditor's Reports,  
Financial Statements, and  
Supplementary Information

Year Ended June 30, 2013



ACCOUNTANTS FOR THE NON-PROFIT WORLD

*...and a few lucky individuals*

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
California Partnership to End Domestic Violence

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the California Partnership to End Domestic Violence (a nonprofit organization) which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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.

### *Auditor's 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 *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 from 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 auditor's 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the 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 opinion.

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the California Partnership to End Domestic Violence as of June 30, 2013, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and 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 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 Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2013 on our consideration of the California Partnership to End Domestic Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and 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 the 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 California Partnership to End Domestic Violence's internal control over financial reporting and compliance.

*Fritzsche Associates, Inc.*

Certified Public Accountant  
Sacramento, California  
October 24, 2013

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2013**

**Assets**

Current Assets:

Cash and cash equivalents	\$	349,936
Grants receivable		113,071
Unconditional promise to give		320,000
Prepaid expenses		<u>23,532</u>

Total current assets 806,539

Property and equipment, net 3,165

Total assets \$ 809,704

**Liabilities and Net Assets**

Current Liabilities:

Accounts payable	\$	25,351
Accrued liabilities		20,903
Deferred revenue		<u>27,084</u>

Total current liabilities 73,338

Net assets:

Unrestricted		383,649
Temporarily restricted		<u>352,717</u>

Total net assets 736,366

Total liabilities and net assets \$ 809,704

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

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	Unrestricted	Temporarily Restricted	Total
Revenue:			
Government grants	\$ 822,764	-	\$ 822,764
Private grants and foundations	19,849	\$ 420,000	439,849
Member dues	48,397	-	48,397
Workshops	90,301	-	90,301
Contributions	3,920	-	3,920
Other revenue	2,550	-	2,550
Interest revenue	335	-	335
Net assets released from restrictions	367,283	(367,283)	-
 Total revenue and other support	 1,355,399	 52,717	 1,408,116
Expenses:			
Program services:	1,110,153	-	1,110,153
 Total program services	 1,110,153	 -	 1,110,153
Supporting services:			
Management and general	301,574	-	301,574
Fundraising	7,940	-	7,940
 Total supporting services	 309,514	 -	 309,514
 Total expenses	 1,419,667	 -	 1,419,667
 Change in net assets	 (64,268)	 52,717	 (11,551)
Net assets, beginning of year	447,917	300,000	747,917
Net assets, end of year	\$ 383,649	\$ 352,717	\$ 736,366

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

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 443,362	\$ 143,118	\$ 5,928	\$ 592,408
Payroll taxes	35,469	11,449	474	47,392
Employee benefits	72,081	23,235	861	96,177
Subtotal Personnel	<u>550,912</u>	<u>177,802</u>	<u>7,263</u>	<u>735,977</u>
Conferences and meetings	237,679	4,878	-	242,557
Sub-contractor and pass-through payments	144,379	-	-	144,379
Professional and consulting fees	21,218	50,863	-	72,081
Rent	44,408	11,102	-	55,510
Travel	23,859	696	-	24,555
Board of directors	-	23,172	-	23,172
Communications	18,303	4,576	-	22,879
Printing expense	10,560	11,029	-	21,589
Repairs and maintenance	12,185	3,046	-	15,231
Dues and memberships	10,337	2,584	-	12,921
Non-capital equipment	7,018	1,755	-	8,773
Equipment rental	5,923	1,481	-	7,404
Program expenses	7,383	-	-	7,383
Miscellaneous	3,409	1,021	677	5,107
Supplies	3,945	986	-	4,931
Postage and shipping	3,174	794	-	3,968
Insurance	3,100	775	-	3,875
Bank charges	-	3,040	-	3,040
Depreciation	2,026	506	-	2,532
Staff development	335	1,468	-	1,803
Total expenses	<u>\$ 1,110,153</u>	<u>\$ 301,574</u>	<u>\$ 7,940</u>	<u>\$ 1,419,667</u>

The accompanying notes are an integral part of these financial statements

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Cash flows from operating activities:	
Change in net assets	\$ (11,551)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	2,532
Decrease in grants receivable	66,519
Increase in promises to give	(20,000)
Decrease in prepaid expenses	3,058
Decrease in accounts payable	(81,944)
Decrease in accrued liabilities	(7,457)
Decrease in deferred revenue	<u>(14,564)</u>
Net cash used by operating activities	<u>(63,407)</u>
Net decrease in cash	(63,407)
Cash, beginning of year	<u>413,343</u>
Cash, end of year	<u><u>\$ 349,936</u></u>

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



**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

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

Nature of Organization

The California Partnership to End Domestic Violence (the Partnership) located in Sacramento, California is a non-profit public benefit corporation founded in 1993. The Partnership acts as a leader and catalyst for innovative, long-range plans to end domestic violence. In 2003 two state coalitions, the California Alliance Against Domestic Violence (CAADV) and the Southern California Coalition for Battered Women (SCCBW) came together with a desire for a “united voice”. That conversation led to the 2005 merger of the two coalitions to form the California Partnership to End Domestic Violence (*the Partnership*). The organization is a statewide membership-based coalition providing a united voice for over 200 California individuals and agencies working to end domestic violence at local, state and national levels. Acting as a unified voice on prevention, public policy and systems change, the Partnership provides statewide leadership in service to its members’ common goal of promoting the safety and welfare of domestic violence victims and their families. The Partnership believes that by sharing expertise, advocates and legislators can end domestic violence. Every day the Partnership inspires, informs and connects all those concerned with this issue, because together we’re stronger.

Our Vision: A California free from domestic violence.

Our Mission: Promote the collective voice of a diverse coalition of organizations and individuals working to eliminate all forms of domestic violence. As an advocate for social change, we advance our mission by shaping public policy, increasing community awareness, and strengthening our members’ capacity to work toward our common goal of advancing the safety and healing of victims, survivors and their families.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting. Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the Organization classifies their net its net assets and changes in net assets as follows:

**Unrestricted net assets** – Net assets that are not subject to donor-imposed restrictions or the donor imposed restrictions have expired.

**Temporarily restricted net assets** – Net assets subject to donor-imposed restrictions that may or will be met either by actions of the Organization and/or the passage of time.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2013**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Permanently restricted net assets** – Net assets to be held in perpetuity as directed by donors. The income from the contributions is available to support activities as designated by donors. The Organization had no permanently restricted net assets at June 30, 2013.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on assets and liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor restriction or by law.

Cash and Equivalents

Cash and equivalents consist of cash on hand and highly liquid investments with original or remaining maturities of three months or less at the time of purchase.

Revenue Recognition

Revenue from governmental contracts is recognized to the extent of incurred expenses, up to the grant or contract ceiling. Any excess of expenses over cash received is recorded as a grant receivable; any excess of cash received over expenses is recorded as deferred revenue.

Use of Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates under different assumptions or conditions.

Property and Equipment

Acquisitions of equipment and furniture of five thousand dollars or more are capitalized. Equipment and furniture are state at cost and depreciation or amortization is computed when assets are place in service using the straight-line method over estimated useful lives of three to seven years.

Functional Expenses

The costs of providing program services and supporting services have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Indirect costs are allocated among programs and supporting services based on personnel, space and other factors.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2013**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Donated Services

Members of the Organization donate their time to various activities of the Organization, including leadership, committees and member events. The value of the contributed time is not reflected in the financial statements since it does not meet the criteria for recognition as a contribution.

Income Tax Status

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Management of the Organization has evaluated its tax position and related income tax contingencies. Management does not believe that any material uncertain tax positions exist. adopted the recent accounting guidance for recognizing and measuring uncertain tax positions.

**NOTE B – PROGRAM SERVICES AND FUNDING SOURCES**

The Partnership provides services in two primary areas:

I. Public Policy

Through the Partnership's Public Policy and Research Committees, domestic violence advocates play an integral role in ensuring that California's public policies meet the needs of survivors and programs across the state. The Partnership's policy and systems change efforts aim to hold batterers accountable, create sustainable funding for domestic violence programs and services, and prevent domestic violence by advocating for policies and practices that change social norms.

II. Technical Assistance and Training (TAT)

Despite limited time and resources, domestic violence advocates, programs and allies throughout California provide life-saving services, advocate on behalf of victims and survivors, and promote prevention through social norms change. The Partnership is here to assist these individuals and organizations in accessing information they need in order to do this critical work. Our technical assistance and training services support and strengthen their ability to provide effective services to survivors, implement cutting-edge prevention strategies and run successful organizations.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2013**

**NOTE B – PROGRAM SERVICES AND FUNDING SOURCES (CONTINUED)**

The Partnership is primarily funded through federal grants awarded by the U.S Department of Health and Human Services, the U.S. Center for Disease Control and Injury Prevention and the U.S. Department of Justice Office on Violence Against Women. In addition, significant grant funds are received from the State of California Office of Emergency Services, as well as the Blue Shield of California Foundation. Other revenue is derived from membership dues, program fees, event sponsorships and individual donors.

**NOTE C – GRANTS RECEIVABLE**

Grants receivable, all of which are considered collectible by management, consisted of the following at June 30, 2013:

U.S. Department of Health and Human Services	\$ 54,834
California Emergency Management Agency	38,111
U.S. Department of Justice	12,204
Other	<u>7,922</u>
Total grants receivable	<u>\$ 113,071</u>

**NOTE D – UNCONDITIONAL PROMISE TO GIVE**

Unconditional promise to give, all of which is considered collectible by management, consisted of the following at June 30, 2013:

Blue Shield of California Foundation	<u>\$ 320,000</u>
Total unconditional promise to give	<u>\$ 320,000</u>

**NOTE E – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of June 30, 2013:

Office computer	\$ 7,595
Less: accumulated depreciation	<u>(4,430)</u>
	<u>\$ 3,165</u>

Depreciation expense was \$2,532 for the year ended June 30, 2013.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2013**

**NOTE F – DEFERRED REVENUE**

Deferred revenue consisted of the following at June 30, 2013:

Membership dues	\$ 25,682
Other	<u>1,402</u>
Total refundable advances	<u>\$ 27,084</u>

**NOTE G – COMMITMENTS**

The Organization leases office space and equipment under operating leases that expire from 2016 to 2018. Future minimum lease payments under these agreements are as follows for the years ended June 30:

2014	\$ 72,099
2015	74,079
2016	73,657
2017	72,279
2018	<u>30,460</u>
Total future minimum rental payments, net	<u>\$ 322,574</u>

Rental expense for the year ended June 30, 2013 was \$60,573.

**NOTE H – LINE OF CREDIT**

The Organization has a \$100,000 unsecured line of credit with a local bank. Interest is payable monthly at a variable rate (effective annual rate at June 30, 2013 was 5.25%). There was no balance outstanding on this line at June 30, 2013.

**NOTE I – CONCENTRATIONS**

The Organization maintains all of its cash in bank deposit accounts that, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk related to cash.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2013**

**NOTE J – CONTINGENCIES**

The Organization is primarily funded by government grants and is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time.

**NOTE K – TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets consisted of the following at June 30, 2013:

Blue Shield Of California Foundation 2013-14 operating grant	\$ 320,000
The Allstate Foundation	14,573
Verizon – Trauma Informed Services	<u>18,144</u>
Total temporarily restricted net assets	<u>\$ 352,717</u>

**NOTE L – FAIR VALUE OF FINANCIAL INSTRUMENTS**

The fair value of substantially all reported assets and liabilities which represent financial instruments (none of which are held for trading purposes) approximate the carrying value of such amounts.

**NOTE M – SUBSEQUENT EVENTS**

The management of the Organization has reviewed the results of operations for the period of time from its year end June 30, 2013 through October 24, 2013, the date the financial statements were available to be issued, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

**SUPPLEMENTARY INFORMATION**

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<b>U.S Department of Health and Human Services</b>			
Domestic Violence Prevention Enhancement & Leadership Through Alliances	93.136	n/a	\$ 252,392
Family Violence Prevention and Services / Grants For State Coalitions	93.591	n/a	222,309
Passed through State of California Governor's Office of Emergency Services Statewide Training & Technical Assistance	93.671	067-90501	<u>271,655</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>746,356</u>
<b>U.S. Department of Justice</b>			
State Domestic Violence Coalition Technical Assistance and Training Project	16.556	n/a	<u>68,130</u>
<b>Total U.S. Department of Justice</b>			<u>68,130</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 814,486</u></u>

The accompanying notes are an integral part of this schedule



**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 2 – SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, the Organization provided federal awards to subrecipients as follows:

<i>Program Title</i>	<i>Federal CFDA Number</i>	<i>Amount Provided to Subrecipients</i>
Domestic Violence Prevention Enhancement & Leadership Through Alliances	93.136	\$106,879

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
 SUPPLEMENTAL SCHEDULE OF CAL-EMA GRANT REVENUE AND EXPENSE  
 FOR THE YEAR ENDED JUNE 30, 2013**

		State Coalition Technical Training and Assistance BW12 15 1577 <u>7/1/12 - 6/30/13</u>
Revenue	\$	271,655
Expenses:		
Personnel expenses		139,536
Operating expenses		120,267
In-kind match		11,852
Equipment		<u>-</u>
Total expenses		<u>271,655</u>
Excess of expenses over revenue	\$	<u><u>-</u></u>

See accountant's report



To the Board of Directors  
California Partnership to End Domestic Violence  
Sacramento, CA

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

We have audited, in accordance with the 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 of the California Partnership to End Domestic Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 24, 2013.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered California Partnership to End Domestic Violence'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 do not for the purpose of expressing an opinion on the effectiveness of California Partnership to End Domestic Violence's internal control. Accordingly, we do not express an opinion on 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of 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 California Partnership to End Domestic Violence'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 the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kritsche Associates, Inc.*

Certified Public Accountant  
Sacramento, California  
October 24, 2013



To the Board of Directors of  
California Partnership to End Domestic Violence  
Sacramento, CA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

**Report on Compliance for Each Major Federal Program**

We have audited the California Partnership to End Domestic Violence's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of California Partnership to End Domestic Violence's major federal programs for the year ended June 30, 2013. California Partnership to End Domestic Violence'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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the California Partnership to End Domestic Violence's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the California Partnership to End Domestic Violence'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 California Partnership to End Domestic Violence's compliance.

### *Opinion on Each Major Federal Program*

In our opinion, the California Partnership to End 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, 2013.

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

Management of the California Partnership to End Domestic Violence 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 California Partnership to End Domestic Violence's internal control over compliance with the types of requirements that could have a direct and material effect on each 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 internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the California Partnership to End Domestic Violence'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 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 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Fritzsche Associates, Inc.*

Certified Public Accountant  
Sacramento, California  
October 24, 2013

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2013**

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**Section I – Summary of Auditor’s Results**

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*Financial Statements*

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes        X no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes        X none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes        X no

*Federal Awards*

Internal Control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes        X no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes        X none reported

Type of auditor’s report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of Circular A-133 \_\_\_\_\_ yes        X none reported

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.136 93.591	Injury Prevention, Control Research, State and Community Based Programs Family Violence Prevention and Services / Grants For State Coalitions.

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Dollar threshold used to distinguish between type A and type B programs. \$300,000

Auditee qualified as low-risk auditee? X yes        \_\_\_\_\_ no

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2013**

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**Section II – Financial Statement Findings**

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Nothing to report

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**Section III – Federal Award Findings and Questioned Costs**

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Nothing to report



**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2013**

None reported