

**CALIFORNIA PARTNERSHIP
TO END
DOMESTIC VIOLENCE**

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

Year Ended June 30, 2014

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

TABLE OF CONTENTS

| | <u>PAGE(S)</u> |
|---|----------------|
| Independent Auditor's Report | 1-2 |
| FINANCIAL STATEMENTS: | |
| Statement of Financial Position..... | 3 |
| Statement of Activities | 4 |
| Statement of Functional Expenses | 5 |
| Statement of Cash Flows..... | 6 |
| Notes to Financial Statements | 7-12 |
| SUPPLEMENTARY INFORMATION: | |
| Schedule of Expenditures of Federal Awards | 13 |
| Notes to Schedule of Expenditures of Federal Awards | 14 |
| Supplemental Schedule of CAL-OES Grant Revenue and Expense | 15 |
| Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 16-17 |
| Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133 | 18-19 |
| Schedule of Findings and Questioned Costs | 20-21 |
| Summary Schedule of Prior Audit Findings | 22 |



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, 2014, 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 audit 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, 2014, and the changes in its net assets and its 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, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and supplemental schedule of Cal-OES grant revenue and expense are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 September 15, 2014 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, 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 the California Partnership to End Domestic Violence's internal control over financial reporting and compliance.

Fritzsche Associates, Inc.

Certified Public Accountant
Sacramento, California
September 15, 2014

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014

Assets

Current assets:

| | | |
|----------------------|----|---------------|
| Cash and equivalents | \$ | 257,874 |
| Grants receivable | | 391,342 |
| Prepaid expenses | | <u>10,180</u> |

Total current assets 659,396

Fixed assets, net 9,944

Total assets \$ 669,340

Liabilities and Net Assets

Current liabilities:

| | | |
|---------------------|----|---------------|
| Accounts payable | \$ | 73,935 |
| Accrued liabilities | | 17,223 |
| Deferred revenue | | <u>16,878</u> |

Total current liabilities 108,036

Net assets:

| | | |
|------------------------|--|---------------|
| Unrestricted | | 537,108 |
| Temporarily restricted | | <u>24,196</u> |

Total net assets 561,304

Total liabilities and net assets \$ 669,340

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, 2014

| | Unrestricted | Temporarily Restricted | Total |
|---------------------------------------|--------------|---------------------------|------------|
| Revenue: | | | |
| Government grants | \$ 935,823 | - | \$ 935,823 |
| Private grants and foundations | 13,651 | \$ 66,751 | 80,402 |
| Member dues | 66,767 | - | 66,767 |
| Workshops | 66,233 | - | 66,233 |
| Contributions | 1,007 | - | 1,007 |
| Other revenue | 11,015 | - | 11,015 |
| Interest revenue | 1,244 | - | 1,244 |
| Net assets released from restrictions | 395,272 | (395,272) | - |
| Total revenue and other support | 1,491,012 | (328,521) | 1,162,491 |
| Expenses: | | | |
| Program services: | 1,084,867 | - | 1,084,867 |
| Total program services | 1,084,867 | - | 1,084,867 |
| Supporting services: | | | |
| Management and general | 248,076 | - | 248,076 |
| Fundraising | 4,610 | - | 4,610 |
| Total supporting services | 252,686 | - | 252,686 |
| Total expenses | 1,337,553 | - | 1,337,553 |
| Change in net assets | 153,459 | (328,521) | (175,062) |
| Net assets, beginning of year | 383,649 | 352,717 | 736,366 |
| Net assets, end of year | \$ 537,108 | \$ 24,196 | \$ 561,304 |

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, 2014

| | Program Services | Management and General | Fundraising | Total |
|---|---------------------|---------------------------|-----------------|---------------------|
| Salaries and wages | \$ 419,410 | \$ 90,184 | \$ 3,023 | \$ 512,617 |
| Payroll taxes | 34,719 | 5,289 | 222 | 40,230 |
| Employee benefits | 49,232 | 22,412 | 369 | 72,013 |
| Subtotal personnel | 503,361 | 117,885 | 3,614 | 624,860 |
| Bank charges | 1,449 | 1,906 | 8 | 3,363 |
| Board of directors | 21,530 | 7,126 | - | 28,656 |
| Communications | 18,750 | 2,265 | 99 | 21,114 |
| Conferences and meetings | 122,351 | 1,066 | - | 123,417 |
| Depreciation | - | 2,532 | - | 2,532 |
| Dues and memberships | 1,583 | 9,251 | 37 | 10,871 |
| Equipment rental | 7,410 | 514 | 30 | 7,954 |
| Grants to other organizations | 7,500 | - | - | 7,500 |
| Insurance | 3,275 | 1,929 | 4 | 5,208 |
| Miscellaneous | 10 | 1,295 | - | 1,305 |
| Non-capital equipment | 2,945 | 8,527 | - | 11,472 |
| Postage and shipping | 2,607 | 173 | 52 | 2,832 |
| Printing expense | 3,567 | 134 | 4 | 3,705 |
| Professional and consulting fees | 79,547 | 82,276 | 351 | 162,174 |
| Program expenses | 15,421 | 100 | - | 15,521 |
| Rent | 60,527 | 5,657 | 342 | 66,526 |
| Repairs and maintenance | 11,460 | 1,746 | 59 | 13,265 |
| Staff development | 610 | 280 | - | 890 |
| Sub-contractor and pass-through payments | 197,694 | - | - | 197,694 |
| Supplies | 2,795 | 2,607 | 10 | 5,412 |
| Travel | 20,475 | 807 | - | 21,282 |
| Total expenses | \$ 1,084,867 | \$ 248,076 | \$ 4,610 | \$ 1,337,553 |

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, 2014

| | |
|---|-------------------|
| Cash flows from operating activities: | |
| Change in net assets | \$ (175,062) |
| Adjustments to reconcile change in net assets to net cash used by operating activities: | |
| Depreciation | 2,532 |
| Increase in grants receivable | (278,271) |
| Decrease in promises to give | 320,000 |
| Decrease in prepaid expenses | 13,352 |
| Increase in accounts payable | 48,584 |
| Decrease in accrued liabilities | (3,680) |
| Decrease in deferred revenue | <u>(10,206)</u> |
| Net cash used by operating activities | <u>(82,751)</u> |
| Cash flows from financing activities: | |
| Purchase of fixed assets | <u>(9,311)</u> |
| Net cash used by investing activities | <u>(9,311)</u> |
| Net decrease in cash | (92,062) |
| Cash and equivalents, beginning of year | <u>349,936</u> |
| Cash and equivalents, end of year | <u>\$ 257,874</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, 2014

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 partnership 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 Partnership 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 Partnership 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 Partnership and/or the passage of time.

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 Partnership had no permanently restricted net assets at June 30, 2014.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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.

Fixed Assets

Acquisitions of equipment and furniture of five thousand dollars or more are capitalized. Equipment and furniture are stated at cost and depreciation or amortization is computed when assets are placed 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, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services

Members of the Partnership donate their time to various activities of the Partnership, 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 Partnership 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 Partnership 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 Partnership has evaluated the tax positions and related income tax contingencies. Management does not believe that any material uncertain tax positions exist. With few exceptions, the Partnership is no longer subject to income tax examinations by federal authorities for years before 2010 and state authorities for years before 2009.

NOTE B – PROGRAM SERVICES AND FUNDING SOURCES

The Partnership provides services in three 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. Communications

The Partnership's Communications Program promotes our collective, statewide voice on domestic violence in California. We lead public awareness campaigns to raise the profile of this issue and our statewide coalition, and conduct media advocacy to increase understanding and shift public narratives about domestic violence.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014**

NOTE B – PROGRAM SERVICES AND FUNDING SOURCES (CONTINUED)

III. Capacity-building

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, to implement cutting-edge prevention strategies and to run successful organizations

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, 2014:

| | |
|--|-------------------|
| California Emergency Management Agency | \$ 220,977 |
| U.S. Department of Health and Human Services | 114,884 |
| U.S. Department of Justice | <u>55,481</u> |
| Total grants receivable | <u>\$ 391,342</u> |

NOTE D – FIXED ASSETS

Fixed assets consisted of the following as of June 30, 2014:

| | |
|--------------------------------|-----------------|
| Telephone system | \$ 9,311 |
| Office computer | 7,595 |
| Less: accumulated depreciation | <u>(6,962)</u> |
| | <u>\$ 9,944</u> |

Depreciation expense was \$2,532 for the year ended June 30, 2014.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

NOTE E – DEFERRED REVENUE

Deferred revenue consisted of the following at June 30, 2014:

| | |
|------------------------|------------------|
| Membership dues | \$ <u>16,878</u> |
| Total deferred revenue | \$ <u>16,878</u> |

NOTE F – COMMITMENTS

The Partnership 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:

| | |
|---|-------------------|
| 2015 | \$ 74,079 |
| 2016 | 73,657 |
| 2017 | 72,279 |
| 2018 | <u>30,460</u> |
| Total future minimum rental payments, net | \$ <u>250,475</u> |

Rental expense for the year ended June 30, 2014 was \$71,769.

NOTE G – CONCENTRATIONS

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

NOTE H – CONTINGENCIES

The Partnership 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.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

NOTE I – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consisted of the following at June 30, 2014:

| | |
|---|------------------|
| The Allstate Foundation | \$ 20,696 |
| Verizon – Trauma Informed Services | <u>3,500</u> |
| Total temporarily restricted net assets | <u>\$ 24,196</u> |

NOTE J – 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 K – SUBSEQUENT EVENTS

The management of the Partnership has reviewed the results of operations for the period of time from its year end June 30, 2014 through September 15, 2014, 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, 2014**

| Federal Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | Pass-through Entity Identifying Number | Federal Expenditures |
|--|---------------------------|--|--------------------------|
| U.S Department of Health and Human Services | | | |
| Domestic Violence Prevention Enhancement & Leadership Through Alliances | 93.136 | n/a | \$ 394,280 |
| Family Violence Prevention and Services / Grants For State Coalitions | 93.591 | n/a | 110,765 |
| Passed through State of California Governor's Office of Emergency Services Statewide Training & Technical Assistance | 93.671 | 067-90501 | <u>350,341</u> |
| Total U.S. Department of Health and Human Services | | | <u>855,386</u> |
| U.S. Department of Justice | | | |
| State Domestic Violence Coalition Technical Assistance and Training Project | 16.556 | n/a | <u>81,967</u> |
| Total U.S. Department of Justice | | | <u>81,967</u> |
| Total Expenditures of Federal Awards | | | <u><u>\$ 937,353</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, 2014**

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 Partnership 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 | \$163,444 |

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
 SUPPLEMENTAL SCHEDULE OF CAL-OES GRANT REVENUE AND EXPENSE
 FOR THE YEAR ENDED JUNE 30, 2014**

| | State Coalition Technical Training and Assistance BW13 16 1577 <u>7/1/13 - 6/30/14</u> |
|---------------------------------|--|
| Revenue | \$ 350,341 |
| Expenses: | |
| Personnel expenses | 120,487 |
| Operating expenses | 96,099 |
| In-kind match | 128,700 |
| Equipment | <u>5,055</u> |
| Total expenses | <u>350,341</u> |
| Excess of expenses over revenue | <u><u>\$ -</u></u> |

See accountant's report



INDEPENDENT AUDITOR'S 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*

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

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, 2014, 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 September 15, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the California Partnership to End Domestic Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of the California Partnership to End Domestic Violence'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 from 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.

Fritzsche Associates, Inc.

Certified Public Accountant
Sacramento, California
September 15, 2014



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

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

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 the California Partnership to End Domestic Violence's major federal programs for the year ended June 30, 2014. The 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 the 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, 2014.

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 the 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 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 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
September 15, 2014

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2014**

Section II – Financial Statement Findings

Nothing to report

Section III – Federal Award Findings and Questioned Costs

Nothing to report

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2014**

None reported