

**CALIFORNIA PARTNERSHIP  
TO END  
DOMESTIC VIOLENCE**

Audited Financial Statements,  
Supplementary Information and  
Compliance Reports

June 30, 2018

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

AUDITED FINANCIAL STATEMENTS, SUPPLEMENTARY  
INFORMATION AND COMPLIANCE REPORTS

JUNE 30, 2018

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the California Partnership to End Domestic Violence (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 opinions.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Partnership as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

### **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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Schedule of Cal-OES Grant Revenue and Expense, 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. This 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 18, 2018 on our consideration of the Partnership'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 the Partnership's internal control over financial reporting and compliance.

*Richardson & Company, LLP*

September 18, 2018

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF FINANCIAL POSITION

June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Current assets:		
Cash and equivalents	\$ 1,219,359	\$ 1,157,948
Grants receivable	343,980	447,151
Other receivables	6,995	5,995
Prepaid expenses	53,674	35,096
Total Current Assets	<u>1,624,008</u>	<u>1,646,190</u>
Fixed assets, net	<u>23,832</u>	<u>51,224</u>
TOTAL ASSETS	<u>\$ 1,647,840</u>	<u>\$ 1,697,414</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable and other liabilities	\$ 214,077	\$ 219,340
Compensated absences liability	40,865	39,668
Amounts held as agent		246,807
Deferred revenue	300,312	87,808
TOTAL LIABILITIES	<u>555,254</u>	<u>593,623</u>
<b>NET ASSETS</b>		
Unrestricted	642,586	659,685
Temporarily restricted	450,000	444,106
TOTAL NET ASSETS	<u>1,092,586</u>	<u>1,103,791</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,647,840</u>	<u>\$ 1,697,414</u>

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
UNRESTRICTED NET ASSETS		
REVENUE		
Government grants	\$ 1,328,881	\$ 1,715,745
Private foundation grants	129,001	466,131
Workshops	126,351	136,989
Member dues	73,725	62,320
Donated materials	35,485	34,374
Other revenue	32,137	19,442
Contributions	19,153	12,135
Interest revenue	401	45
Net assets released from restriction	444,106	279,933
TOTAL REVENUE AND OTHER SUPPORT	<u>2,189,240</u>	<u>2,727,114</u>
EXPENSES		
Program Services	1,636,077	2,362,879
Total Program Services	<u>1,636,077</u>	<u>2,362,879</u>
Supporting Services:		
Management and general	509,052	333,445
Fundraising	61,210	23,660
Total Supporting Services	<u>570,262</u>	<u>357,105</u>
TOTAL EXPENSES	<u>2,206,339</u>	<u>2,719,984</u>
CHANGE IN UNRESTRICTED NET ASSETS	(17,099)	7,130
TEMPORARILY RESTRICTED NET ASSETS		
Private foundation grants	450,000	715,597
Net assets released from restriction	(444,106)	(279,933)
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	<u>5,894</u>	<u>435,664</u>
CHANGE IN NET ASSETS	(11,205)	442,794
Net assets at beginning of year	<u>1,103,791</u>	<u>660,997</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,092,586</u>	<u>\$ 1,103,791</u>

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, 2018

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 654,375	\$ 155,224	\$ 40,632	\$ 850,231
Payroll taxes	52,740	12,510	3,275	68,525
Employee benefits	88,301	21,236	5,423	114,960
Subtotal Personnel	<u>795,416</u>	<u>188,970</u>	<u>49,330</u>	<u>1,033,716</u>
Conferences and meetings	398,654	2,043	5,353	406,051
Subcontractor and pass-through payments	145,547			145,547
Professional and consulting fees	687	97,089		97,776
Program expenses	222,077	13,942	4,773	240,793
Rent	582	77,553		78,135
Travel	41,640	5,088		46,729
Equipment		4,204		4,204
Board of directors	4,382	17,363		21,745
Information technology	12,886	35,172	456	48,514
Communications	9,771	10,380	240	20,391
Dues and memberships	1,252	8,782	370	10,404
Supplies	2,100	4,857	210	7,167
Insurance		7,805		7,805
Printing	493	1,808	415	2,716
Depreciation		27,392		27,392
Postage and shipping	589	244	62	894
Bank charges		6,225		6,225
Miscellaneous		134		134
TOTAL EXPENSES	<u>\$ 1,636,077</u>	<u>\$ 509,052</u>	<u>\$ 61,210</u>	<u>\$ 2,206,339</u>

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, 2017

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 677,205	\$ 158,778	\$ 14,459	\$ 850,442
Payroll taxes	57,683	12,352	1,247	71,282
Employee benefits	81,666	15,387	1,454	98,507
Subtotal Personnel	<u>816,554</u>	<u>186,517</u>	<u>17,160</u>	<u>1,020,231</u>
Conferences and meetings	497,513	5,900	25	503,438
Subcontractor and pass-through payments	337,357			337,357
Professional and consulting fees	110,464	34,432	2,326	147,222
Program expenses	367,275	46,262	1,079	414,616
Rent	65,096	14,250	1,273	80,619
Travel	69,600	2,430		72,030
Equipment	11,071	2,619	234	13,924
Board of directors	4,362	17,024		21,386
Information technology	37,441	8,464	756	46,661
Communications	14,454	1,906	272	16,632
Dues and memberships	11,307	2,234	200	13,741
Supplies	5,412	3,114	76	8,602
Insurance	5,204	1,231	110	6,545
Printing	984	98	9	1,091
Depreciation	5,256	2,450	111	7,817
Postage and shipping	1,338	236	29	1,603
Bank charges	2,191	3,229		5,420
Miscellaneous	-	1,049		1,049
TOTAL EXPENSES	<u>\$ 2,362,879</u>	<u>\$ 333,445</u>	<u>\$ 23,660</u>	<u>\$ 2,719,984</u>

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



CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (11,205)	\$ 442,794
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	27,392	7,817
Changes in operating assets and liabilities		
Grants receivable	103,171	69,508
Other receivables	(1,000)	46,684
Prepaid expenses	(18,578)	(6,909)
Accounts payable and accrued liabilities	(5,263)	(68,841)
Compensated absences liability	1,197	16,201
Amounts held as agent	(246,807)	(71,478)
Deferred revenue	212,504	41,513
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>61,411</u>	<u>477,289</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	<u>-</u>	<u>(14,951)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>-</u>	<u>(14,951)</u>
NET INCREASE IN CASH	61,411	462,338
Cash and equivalents at beginning of year	<u>1,157,948</u>	<u>695,610</u>
CASH AND EQUIVALENTS AT END OF YEAR	<u>\$ 1,219,359</u>	<u>\$ 1,157,948</u>

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

# CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

### NOTE A – ORGANIZATION AND DESCRIPTION OF PROGRAM SERVICES

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 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.

The Partnership provides services in three primary areas:

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.

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.

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 of Violence Against Women. In addition, significant grant funds are received from the State of California Office of Emergency Services, as well as from private foundations. Other revenue is derived from membership dues, program fees, event sponsorships and individual donors.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2018 and 2017

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: Financial statement presentation follows the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) 958-205, *Financial Statements of Not-for-Profit Entities – Presentation of Financial Statements*. Under (ASC) 958-205, the Partnership is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. 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 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, 2018 and 2017.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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 incurred over cash received is recorded as a grants receivable; any excess of cash received over expenses incurred is recorded as deferred revenue.

Contributions are recognized as revenue when they are received or unconditionally pledged. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions that are temporarily restricted are classified as unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. Revenue derived from membership dues are recognized over the period to which the dues relate. Workshop revenue is recognized in the period in which the event takes place.

Amounts Held As Agent: Amounts held as agent represents grant proceeds received for the benefit of another organization for which the Partnership serves as a pass-through agency for receipt of funds and payment of expenses.

Deferred Revenue: The Partnership recorded deferred revenue relating to membership dues received prior to June 30, 2018 and 2017 for the next fiscal year, and for unexpended grant funds.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2018 and 2017

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets: Acquisitions of equipment and furniture of \$5,000 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. Expenditures for maintenance and repairs are charged to expense as incurred.

Accrued Vacation: It is the Partnership's policy to accumulate a limited amount of earned but unused vacation time, which will be paid to employees upon taking vacations or upon separation.

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.

Donated Materials and Services: Donated materials are recorded as contributions at their estimated value at date of receipt. Donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

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. The Partnership's federal returns for the years ended June 30, 2017, 2016 and 2015 could be subject to examination by federal taxing authorities, generally for three years after they are filed. The Partnership's state returns for the years ended June 30, 2017, 2016, 2015 and 2014 could be subject to examination by state taxing authorities, generally for four years after they are filed.

Subsequent Events: The Partnership evaluated all events or transactions that occurred after June 30, 2018 and up to September 18, 2018, the date the financial statements were issued. During this period, the Partnership did not have any recognizable or nonrecognizable subsequent events.

New Pronouncements: In August 2016, the Financial Accounting Standards Board issued ASU No. 2016-14 that will simplify and improve how not-for-profit entities classify net assets as well as the information presented in financial statements and notes about liquidity, financial performance and cash flows. This statement will be effective for the year ended June 30, 2019.

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842) intended to improve financial reporting regarding leasing transactions. The new standard affects all companies and organizations that lease assets. The standard will require organizations to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by those leases if the lease terms are more than 12 months. The guidance also requires qualitative and quantitative disclosures providing additional information about the amounts recorded in the financial statements. The amendments in this update are effective for the fiscal year ended June 30, 2020.

The Partnership is in the process of determining the impact of the implementation of these ASU's.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2018 and 2017

NOTE C — GRANTS RECEIVABLE

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

	<u>2018</u>	<u>2017</u>
Centers for Disease Control	\$ 37,711	\$ 82,985
California Emergency Management Agency	204,776	239,983
U.S. Department of Health and Human Services	51,338	88,418
U.S. Department of Justice	36,215	35,525
Family Violence Appellate Project	12,994	240
Other	946	-
Total grants receivable	<u>\$ 343,980</u>	<u>\$ 447,151</u>

NOTE D — FIXED ASSETS

Fixed assets consisted of the following as of June 30:

	<u>2018</u>	<u>2017</u>
Telephone system	\$ 9,311	\$ 9,311
Office computers	20,286	20,286
Website	37,650	37,650
Furniture	8,638	8,638
Total cost	<u>75,885</u>	<u>75,885</u>
Less: accumulated depreciation	<u>(52,053)</u>	<u>(24,661)</u>
	<u>\$ 23,832</u>	<u>\$ 51,224</u>

Depreciation expense was \$27,392 and \$7,817 for the years ended June 30, 2018 and 2017, respectively.

NOTE E — COMMITMENTS

The Partnership leases office space and equipment under operating leases that expire from 2020 to 2032. Future minimum lease payments under these agreements are as follows for the years ended June 30:

2019	\$ 82,187
2020	84,563
2021	82,789
2022	85,158
Thereafter	<u>50,484</u>
Total future minimum rental payments, net	<u>\$ 385,181</u>

Rental expense for the years ended June 30, 2018 and 2017 was \$82,339 and \$89,931, respectively.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2018 and 2017

NOTE E — COMMITMENTS (Continued)

In 2018, the Partnership entered into an agreement with Anaheim Marriott (Marriott) for guest rooms for the October 2018 Annual Membership Meeting. The agreement with Marriott for facilities and rooms includes a cancellation policy that obligates the Partnership to pay \$9,323 for cancelling by August 29, 2018, and \$23,308 for failing to cancel by September 28, 2018.

NOTE F — CONCENTRATIONS

At June 30, 2018, the Partnership maintained its cash balances with multiple banking institutions. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000 at June 30, 2018 and 2017. At June 30, 2018 and 2017, the Partnership had uninsured cash balances of \$718,936 and \$785,218, respectively.

The Partnership receives a substantial amount of revenue from grants from the Department of Health and Human Services, California Emergency Management Agency and Blue Shield programs. A significant reduction in the level of this revenue, if this were to occur, may have a significant effect on the Partnership's programs and activities.

NOTE G — CONTINGENCIES

The Partnership receives grants for specific purposes that are subject to review and audit by the funding source. Such audits could result in the funding source's request for reimbursement for expenditures disallowed under the terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

NOTE H — TEMPORARILY RESTRICTED NET ASSETS

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

	<u>2018</u>	<u>2017</u>
Blue Shield Statewide Advocacy and Policy Leadership Fiscal year 2018/19 operating expenses	\$ 450,000	\$ 400,000
Activation of the Culturally Responsive Organization Assessment Survey		<u>44,106</u>
	<u>\$ 450,000</u>	<u>\$ 444,106</u>

NOTE I – DONATED MATERIALS AND SERVICES

The Partnership receives various donated services and materials related to its conferences and workshops that are included in conferences and meetings expense. These donated services and materials totaled \$35,485 and \$34,374 at June 30, 2018 and 2017, respectively.

**SUPPLEMENTARY INFORMATION**

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SUPPLEMENTAL SCHEDULE OF CAL-OES GRANT REVENUE AND EXPENSE

For the Year Ended June 30, 2018

	Statewide Domestic Violence Prevention Resource Center PV17 04 1577 7/01/17 - 6/30/18	State Coalition Technical Assistance and Training BW17 20 1577 7/01/17 - 6/30/18	State Coalition Technical Assistance and Training BW17 20 1577 7/01/17 - 6/30/18
Revenue:			
Grants	\$ 60,000	\$ 380,000	\$ 192,946
In-kind match	15,000	95,000	48,237
Total revenue	<u>75,000</u>	<u>475,000</u>	<u>241,183</u>
Expenses:			
Personnel expenses	33,202	182,920	141,565
Operating expenses	26,798	197,080	51,381
In-kind match	15,000	95,000	48,237
Total expenses	<u>75,000</u>	<u>475,000</u>	<u>241,183</u>
Excess of expenses over revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





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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, California

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, 2018, 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 September 18, 2018.

**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 (the Partnership) 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 Partnership's internal control. Accordingly, we do not express an opinion on the effectiveness of the Partnership'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.

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

### **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.

*Richardson & Company, LLP*

September 18, 2018



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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 Directors of  
California Partnership to End Domestic Violence  
Sacramento, California

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

We have audited the California Partnership to End Domestic Violence's (the Partnership) 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 Partnership's major federal programs for the year ended June 30, 2018. The Partnership'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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Partnership'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 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 Partnership'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 Partnership's compliance.

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

### **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, 2018.

### **Report on Internal Control Over Compliance**

Management of the Partnership is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referenced to above. In planning and performing our audit of compliance, we considered the Partnership'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 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 on the effectiveness of the Partnership'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Richardson & Company, LLP*

September 18, 2018

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2018

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- |  |               |
|--|---------------|
| 1. Type of auditor's report issued:  | Unmodified    |
| 2. Internal controls over financial reporting:                                   |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiencies identified not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to financial statements noted?                         | No            |

Federal Awards

- |  |               |
|--|---------------|
| 1. Internal control over major programs:   |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?                               | None reported |
| 2. Type of auditor's report issued on compliance for major programs:   | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR, Section 200.516(a)? | No            |

4. Identification of major programs:

CFDA Number

93.671

Name of Federal Program

Statewide Training and Technical Assistance  
FPVS

- |   |           |
|---|-----------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$750,000 |
| 6. Auditee qualified as a low-risk auditee under 2 CFR, Section 200.516(a)? | Yes       |

**FINDINGS - FINANCIAL STATEMENT FINDINGS**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

None

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2018

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
Direct programs:				
Domestic Violence Prevention Enhancement & Leadership Through Alliances	93.136	5US4CE002296-04	\$ 123,804	\$ 270,027
	93.136	1NSY4CE00230201-00	11,743	40,443
Family Violence Prevention and Services / Grants For State Coalitions	93.591	G-1801CASDVC		45,009
Statewide Domestic Violence Coalition Grant	93.591	G-1701CASDVC		223,559
Passed through programs from:				
State of California Governor's Office of Emergency Services				
Statewide Training & Technical Assistance FPVS	93.671	BW17 20 1577		380,000 *
Statewide Training & Technical Assistance FPVS	93.671	PV17 04 1577		60,000 *
<b>Total U.S. Department of Health and Human Services</b>				<b>1,019,038</b>
 <b>U.S. Department of Justice</b>				
Direct programs:				
State Domestic Violence Coalition Technical Assistance and Training Project	16.556	2015-DW-AX-004		24,126
State Domestic Violence Coalition Technical Assistance and Training Project	16.556	2017-DX-AX-0030		74,254
Passed through programs from:				
Services Office for Victims of Crime Family Violence Appellate Project	16.524	2016-WL-AX-0055		22,263
State of California Governor's Office of Emergency Services Office for Victims of Crime				
Statewide Training & Technical Assistance VOCA	16.575	BW17 20 1577		192,946
<b>Total U.S. Department of Justice</b>				<b>313,589</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 135,547</b>	<b>\$ 1,332,627</b>

\* Major program

The accompanying notes to the schedule of expenditures of federal awards 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, 2018

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the California Partnership to End Domestic Violence under programs of the federal government for the year ended June 30, 2018. 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 Partnership’s operations, it is not intended to be and does not present the financial position, changes in net position, or cash flows of the Partnership. 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 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenses reported on the Schedule are reported on the accrual basis of accounting. Such expenses are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenses are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COSTS

The Partnership did not elect to use the 10 percent de minimus indirect cost rate as covered in 2 CFR §200.414.

NOTE 4 – SUBRECIPIENTS

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

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Domestic Violence Prevention Enhancement & Leadership Through Alliances		
Peace over Violence	93.136	\$ 61,442
Alliance for Community Transformations	93.136	72,832
Stand Strong	93.136	<u>1,273</u>
		<u>\$ 135,547</u>