

**CALIFORNIA PARTNERSHIP
TO END
DOMESTIC VIOLENCE**

Audited Financial Statements,
Supplementary Information and
Compliance Reports

June 30, 2022

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

AUDITED FINANCIAL STATEMENTS, SUPPLEMENTARY
INFORMATION AND COMPLIANCE REPORTS

JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

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, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the California Partnership to End Domestic Violence (the Partnership) as of June 30, 2022 and 2021, 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.

Basis for Opinion

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the Partnership and meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Partnership's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will

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always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Partnership's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Partnership's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary 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 the 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. 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 August 4, 2023 on our consideration of the Partnership's internal control over financial reporting and on our tests of its

To the Board of Directors of
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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

August 4, 2023

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF FINANCIAL POSITION

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 933,217	\$ 1,440,749
Grants receivable	955,216	392,362
Other receivables	25,000	
Prepaid expenses	56,491	47,951
Total Current Assets	<u>1,969,924</u>	<u>1,881,062</u>
Fixed assets, net		433
TOTAL ASSETS	<u><u>\$ 1,969,924</u></u>	<u><u>\$ 1,881,495</u></u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and other liabilities	\$ 44,013	\$ 379,407
Accrued payroll and vacation payable	155,525	113,411
Deferred revenue	14,839	57,175
TOTAL LIABILITIES	<u>214,377</u>	<u>549,993</u>
NET ASSETS		
Without donor restrictions	713,403	657,737
With donor restrictions	1,042,144	673,765
TOTAL NET ASSETS	<u>1,755,547</u>	<u>1,331,502</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,969,924</u></u>	<u><u>\$ 1,881,495</u></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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUES		
Government grants	\$ 2,194,869	\$ 6,493,534
Member dues	86,525	78,703
Contributions	65,687	43,937
Workshops	47,623	39,613
Private foundation grants	46,011	32,500
Interest revenue	362	1,375
Donated materials		1,200
Other revenue	40,500	15,442
Net assets released from restriction	551,621	461,347
TOTAL REVENUES AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>3,033,198</u>	<u>7,167,651</u>
EXPENSES		
Program Services	<u>2,003,291</u>	<u>6,450,639</u>
Total Program Services	2,003,291	6,450,639
Supporting Services:		
Management and general	950,212	776,144
Fundraising	24,029	16,951
Total Supporting Services	<u>974,241</u>	<u>793,095</u>
TOTAL EXPENSES	<u>2,977,532</u>	<u>7,243,734</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	55,666	(76,083)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Private foundation grants	920,000	735,000
Net assets released from restriction	(551,621)	(461,347)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>368,379</u>	<u>273,653</u>
CHANGE IN NET ASSETS	424,045	197,570
Net assets at beginning of year	<u>1,331,502</u>	<u>1,133,932</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,755,547</u>	<u>\$ 1,331,502</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, 2022

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 961,544	\$ 531,280	\$ 19,378	\$ 1,512,202
Employee benefits	118,807	58,907	2,291	180,005
Payroll taxes	77,830	43,790	1,595	123,215
Subtotal Personnel	<u>1,158,181</u>	<u>633,977</u>	<u>23,264</u>	<u>1,815,422</u>
Subcontractor and pass-through payments	398,854			398,854
Program expenses	232,076	134		232,210
Conferences and meetings	145,343	120		145,463
Professional and consulting fees		140,744		140,744
Information technology	18,939	84,679	765	104,383
Rent	37,995	49,562		87,557
Supplies	5,132	5,943		11,075
Dues and memberships	3,679	5,288		8,967
Communications		7,998		7,998
Bank charges	99	7,741		7,840
Insurance		7,757		7,757
Travel		3,065		3,065
Postage and shipping	938	1,967		2,905
Equipment	1,607	584		2,191
Printing	448	199		647
Depreciation		433		433
Miscellaneous		21		21
TOTAL EXPENSES	<u>\$ 2,003,291</u>	<u>\$ 950,212</u>	<u>\$ 24,029</u>	<u>\$ 2,977,532</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, 2021

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 850,439	\$ 393,688	\$ 13,546	\$ 1,257,673
Employee benefits	78,651	46,412	1,205	126,268
Payroll taxes	65,096	35,673	1,050	101,819
Subtotal Personnel	<u>994,186</u>	<u>475,773</u>	<u>15,801</u>	<u>1,485,760</u>
Subcontractor and pass-through payments	4,848,496			4,848,496
Program expenses	364,464	173		364,637
Conferences and meetings	217,653	1,540		219,193
Professional and consulting fees		100,435		100,435
Information technology	13,634	69,783	774	84,191
Rent		80,459		80,459
Supplies	2,947	14,743		17,690
Dues and memberships	3,557	11,967	295	15,819
Communications	4,107	5,464		9,571
Insurance		7,654		7,654
Bank charges	150	2,642	13	2,805
Equipment		2,606		2,606
Depreciation		1,728		1,728
Postage and shipping	1,198	480		1,678
Travel	247	450		697
Printing		247		247
Miscellaneous			68	68
TOTAL EXPENSES	<u>\$ 6,450,639</u>	<u>\$ 776,144</u>	<u>\$ 16,951</u>	<u>\$ 7,243,734</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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 424,045	\$ 197,570
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities:		
Depreciation	433	1,728
Changes in operating assets and liabilities:		
Unconditional promises to give		65,029
Grants receivable	(562,854)	(136,144)
Other receivables	(25,000)	
Prepaid expenses	(8,540)	4,474
Accounts payable and other liabilities	(335,394)	(51,002)
Accrued payroll and vacation payable	42,114	12,338
Deferred revenue	(42,336)	(2,398,393)
NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES	<u>(507,532)</u>	<u>(2,304,400)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(507,532)	(2,304,400)
Cash and equivalents at beginning of year	<u>1,440,749</u>	<u>3,745,149</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 933,217</u>	<u>\$ 1,440,749</u>

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022 and 2021

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 survivors 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.

The Vision: A California free from domestic violence.

The 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, the Partnership advances its 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 survivors and their families.

The Partnership provides services in four primary areas:

Public Policy – The Partnership's Public Policy team works to advance legislative, budget, and system changes to ensure that California's public policies meet the needs of survivors and programs across the state. The Partnership's policy and systems change efforts focus on Funding and Program Requirements; Housing & Homelessness; Economic Justice; Addressing the Criminal Legal System; Prevention; and intersectional issue areas.

Communications – The Partnership's Communications Program promotes our collective, statewide voice on domestic violence in California. The Partnership leads 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 to do this critical work. Our technical assistance and training services support and strengthen their ability to provide effective services to survivors and to run successful organizations.

Prevention – Preventing and addressing domestic violence is a complex and multi-faceted social problem requiring comprehensive solutions and a wide range of expertise. The Partnership's Prevention program helps domestic violence programs strengthen their prevention strategies by integrating prevention efforts through their programmatic and policy efforts. As the statewide Prevention technical assistance provider, the Prevention team supports the development and implementation of cutting-edge prevention strategies across the state.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2022 and 2021

NOTE A – ORGANIZATION AND DESCRIPTION OF PROGRAM SERVICES (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 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 Governor’s Office of Emergency Services, as well as from private foundations. Other revenue is derived from membership dues, program fees, event sponsorships and individual donors.

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 two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. 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:

Net assets without donor restrictions — Net assets not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for use by the Board of Directors for a specific purpose. The Partnership has no such designations by the Board of Directors.

Net assets with donor restrictions — 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. When the donor-imposed restriction is satisfied or the restriction ends, the Partnership reclassifies net assets with donor restrictions to net assets without donor restrictions. The Partnership’s net assets with donor restrictions at June 30, 2022 and June 30, 2021 represent unspent grant revenue that is for the following fiscal year and unspent grant revenue that may not be used for lobbying activities.

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 Cash Equivalents: Cash and cash 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 are recognized to the extent of qualifying expenses incurred, 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 qualifying expenses incurred is recorded as deferred revenue.

Contributions are recognized as revenue when they are received or unconditionally pledged. Contributions received are recorded as with or without donor restrictions 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, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2022 and 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

restrictions. Contributions that are restricted are classified as net assets without donor restriction 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.

Unconditional Promises to Give: Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. There were no unconditional promises to give as of June 30, 2022 or 2021.

Deferred Revenue: The Partnership recorded deferred revenue relating to membership dues received prior to June 30, 2022 and 2021 for the next fiscal year. In addition, deferred revenue was recognized at June 30, 2021 for unexpended grant funds for the Emergency Response to 2020 Pandemic Program earned on the cost-reimbursement basis.

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 Payable: 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 could generally be subject to examination by federal taxing authorities for three years after they are filed. The Partnership's state returns could be subject to examination by state taxing authorities, generally for four years after they are filed. Federal returns prior to 2019 and state returns prior to 2018 are no longer subject to examination.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2022 and 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events: The Partnership evaluated all events or transactions that occurred after June 30, 2022 and up to August 4, 2023, the date the financial statements were issued. During this period, the Partnership did not have any recognizable subsequent events.

Reclassification: The Partnership ended the voluntary practice of reporting donor restricted cash and cash equivalents separately during the year ended June 30, 2022 and reclassified the June 30, 2021 balance to cash and cash equivalents to be consistent with the current presentation. The reclassification had no effect on total assets or net assets as of June 30, 2021.

Pronouncements: In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting for leases. 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 year ended June 30, 2023.

In September 2020, the FASB issued ASU 2020-07, *Topic 958, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new accounting standard increases transparency of the measurement of contributed nonfinancial assets as well as the amount of those contributions used in programs and activities. The implementation of this ASU for the year ended June 30, 2022 had no effect on total net assets or change in net assets.

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

NOTE C - LIQUIDITY AND AVAILABILITY

The following represents the Partnership's financial assets at June 30:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 933,217	\$ 1,440,749
Grants receivable	955,216	392,362
Other receivables	25,000	
Total financial assets	<u>1,913,433</u>	<u>1,833,111</u>
Less: Net assets with donor restrictions	<u>(1,042,144)</u>	<u>(673,765)</u>
Financial assets available to meet general expenditures	<u>\$ 871,289</u>	<u>\$ 1,159,346</u>

The Partnership has no endowment funds. Donor restricted assets are available only for the programs listed in Note I, Net Assets with Donor Restrictions, on page 14. The Partnership's cash is maintained in checking accounts, providing the needed liquidity for general expenses within one year of the balance sheet date. As part of the Partnership's liquidity management plan, cash in excess of daily needs is held in a savings account.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2022 and 2021

NOTE D — GRANTS RECEIVABLE

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

	<u>2022</u>	<u>2021</u>
California Governor's Office of Emergency Services	\$ 313,164	\$ 248,425
U.S. Department of Health and Human Services	311,473	84,911
U.S. Center for Disease Control and Prevention	283,577	36,525
U.S. Department of Justice	46,316	14,281
Other	686	8,220
Total grants receivable	<u>\$ 955,216</u>	<u>\$ 392,362</u>

NOTE E — FIXED ASSETS

Fixed assets consisted of the following as of June 30:

	<u>2022</u>	<u>2021</u>
Telephone system	\$ 9,311	\$ 9,311
Office computers	12,691	12,691
Website	37,650	37,650
Furniture	8,638	8,638
Total cost	<u>68,290</u>	<u>68,290</u>
Less: accumulated depreciation	<u>(68,290)</u>	<u>(67,857)</u>
	<u>\$ -</u>	<u>\$ 433</u>

Depreciation expense was \$433 and \$1,728 for the years ended June 30, 2022 and 2021, respectively.

NOTE F — COMMITMENTS

The Partnership leases office space and equipment under operating leases that expire from 2020 to 2024. Rental expense for the years ended June 30, 2022 and 2021 was \$87,557 and \$80,459, respectively. Future minimum lease payments under these agreements are as follows for the years ended June 30:

	<u>2022</u>	<u>2021</u>
2022		\$ 87,306
2023	\$ 51,737	51,737
Total future minimum rental payments, net	<u>\$ 51,737</u>	<u>\$ 139,043</u>

The Partnership leases office space under an operating lease beginning in 2005, which has been extended until January 2023. The amendment includes escalating rent provisions based on rentable square feet. The lease includes an option to renew the lease for an additional term of five years. The future lease payments in 2021 were revised to reflect a lease termination date of January 2023 for the equipment lease.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2022 and 2021

NOTE G — CONCENTRATIONS

At June 30, 2022, 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, 2022 and 2021. At June 30, 2022 and 2021, the Partnership had uninsured cash balances of \$320,305 and \$827,383, 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 H — 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 I — NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Blue Shield Victims of Abuse Program	\$ 770,637	\$ 423,110
BIPOC Leadership Project	100,000	100,000
California Community Foundation	75,000	75,000
The Women's Foundation of California HOME Project	51,507	30,546
PolicyLink	25,000	
Annual Conference Scholarship Fund	20,000	20,000
COVID-19 Pandemic Shelter Assistance		25,109
	<u>\$ 1,042,144</u>	<u>\$ 673,765</u>

These amounts represent contributions received by the Partnership for which there were no barriers for recognition, but for which a purpose restriction exists that would require the amounts to be returned to the contributor if not met. The California Community Foundation funds may not be used for lobbying expenses.

NOTE J – 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. The Partnership had no donated services or materials during the year ended June 30, 2022. Donated services and materials totaled \$1,200 during the year ended June 30, 2021.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2022 and 2021

NOTE K – SUBSEQUENT EVENTS

In June 2022, the Partnership was awarded a \$5 million grant of the California Office of Emergency Services for the Gun Violence Restraining Order Outreach Program. Of the \$5 million in funding, \$1 million will be designated for the Partnership and \$4 million will be passed through to member organizations.

In October 2022, the entered into a \$100,000 subcontract with the Child Care Resource Center to engage parent survivors of domestic violence and key provider/partner/ally agencies in listening sessions to inform state agencies about the needs of parent survivors of domestic violence for program and policy development through the State of California. The program is funded by the California Department of Social Services.

SUPPLEMENTARY INFORMATION

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SUPPLEMENTAL SCHEDULE OF CAL-OES GRANT REVENUE AND EXPENSE

For the Year Ended June 30, 2022

	Statewide Domestic Violence Prevention Resource Center Program PV21 08 1577 7/01/21 - 6/30/22	State Coalition Technical Assistance and Training Program BW21 24 1577 7/01/21 - 6/30/22	Emergency Response to Interpersonal Violence Program CO20 02 1577 7/01/21 - 6/30/22
Revenue:			
Grants	\$ 215,077	\$ 680,000	\$ 644,227
Interest revenue			
In-kind match		24,485	43,116
Total revenue	<u>215,077</u>	<u>704,485</u>	<u>687,343</u>
Expenses:			
Personnel expenses	173,979	470,851	4,081
Operating expenses	41,098	209,149	640,146
In-kind match		24,485	43,116
Total expenses	<u>215,077</u>	<u>704,485</u>	<u>687,343</u>
Excess of expenses over revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2022, 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 August 4, 2023.

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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2022-001, that we consider to be a significant deficiency.

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 Partnership'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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Findings 2022-002, 2022-003 and 2022-004.

Partnership's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Partnership's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Partnership's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

August 4, 2023



550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
FAX: (916) 564-8728

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

Opinion on Each Major Federal Program

We have audited 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, 2022. 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.

In our opinion, the Partnership 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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Partnership and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Partnership's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Partnership's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

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

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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance, that we consider to be material weaknesses, as defined above. However, material weaknesses in internal control over compliance may exist that were not identified. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2022-002, 2022-003 and 2022-004 to be significant deficiencies.

Our audit was not assigned for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures the Partnership's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Partnership's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

August 4, 2023

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
 YEAR ENDED JUNE 30, 2022

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? | Yes |
| 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? | Yes |
| 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)? | Yes |

4. Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.591	Family Violence Prevention and Services/State Domestic Violence Coalitions

- | | |
|-----------------------------------------------------------------------------|-----------|
| 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 AUDIT

INTERNAL CONTROL OVER FINANCIAL REPORTING

Finding 2022-001 – Significant Deficiency

Criteria: Internal controls over financial reporting should be in place to ensure management has the ability to initiate, record, process and report timely financial data consistent with the assertions of management in the financial statements

Condition: We noted several adjustments identified during the audit and delays in the Partnership providing audit documentation.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

YEAR ENDED JUNE 30, 2022

Effect: The audit did not begin until April 2023 and was completed in August 2023. The adjustments and delay in receiving audit materials postponed the completion of the audit and resulted in the audit taking more hours to complete than if the general ledger was final and all audit materials were provided at the start of the audit. It also resulted in the single audit not being completed by the March 31, 2023 reporting deadline.

Cause: The Partnership closing process did not begin near year-end due to staff turnover and a reorganization of the Partnership that was in progress and, once it began, it did not identify all entries necessary to record the financial activity in accordance with generally accepted accounting principles.

Recommendation: We recommend the Partnership add additional review procedures to ensure general ledger accounts are reconciled and requested materials are provided prior to the start of the audit in the future. It is the issuer's responsibility to have internal controls over financial reporting to make sure the general ledger is final and have adequate staffing to close the books and provide materials at the start of the audit. We believe the Partnership may need a consultant that is knowledgeable in nonprofit accounting and the requirements of Uniform Guidance to help close the books, gather materials for the audit and prepare for the single audit.

Management's Response: Management's response to the finding is discussed in the attached Corrective Action Plan.

COMPLIANCE AND OTHER MATTERS

See findings 2022-002 to 2022-004 in the FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAMS section below.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

COMPLIANCE

None

INTERNAL CONTROL OVER COMPLIANCE

Finding 2022-002 – Significant Deficiency

Assistance Listing: 93.591, Family Violence Prevention and Services/State Domestic Violence Coalitions

Federal Grantor: U.S. Department of Health and Human Services

Compliance Requirement: Other

Condition: The Partnership submitted its audited financial statements and single audit report to the federal clearinghouse in August 2023, more than 4 months after it was due.

Criteria: The Partnership was required to submit its June 30, 2022 audited financial statements and single audit reporting package to the federal audit clearinghouse no later than March 31, 2023, 9 months after the fiscal year-end (2 Code of Federal Regulations §200.512(a)).

Effect: Federal awarding agencies may deny the Partnership future federal awards or subject the Partnership to additional monitoring requirements.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

YEAR ENDED JUNE 30, 2022

Cause: The Partnership was not able to complete its single audit by the reporting deadline due to staff turnover and a reorganization that was in progress shortly after year-end when the Partnership normally completes its financial statement audit and single audit.

Recommendation: The Partnership should work with its external accounting firm so that it can submit its audited financial statements and single audit to the federal audit clearinghouse no later than the statutory reporting deadline.

Management's Response: Management's response to the finding is discussed in the attached Corrective Action Plan.

Finding 2022-003 – Significant Deficiency

Assistance Listing: 93.591, Family Violence Prevention and Services/State Domestic Violence Coalitions

Federal Grantor: U.S. Department of Health and Human Services

Compliance Requirement: Other

Condition: Expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) were revised during the single audit.

Criteria: 2 CFR Part 200, Subpart F (Uniform Guidance) Section 200.510(b) states, "The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended in accordance with §200.502 Basis for determining Federal awards expended." Internal controls over the SEFA should be in place to ensure accrual basis expenses incurred under federal programs are appropriately reported as expenses on the SEFA and are appropriately reported as revenue in the financial statements prior to the single audit.

Cause: The Partnership failed to prepare its Audited Financial Statements and SEFA in a timely manner due to the loss of its key accounting staff near the single audit deadline and the time it took to hire a contract accounting firm to prepare for the financial statement and single audit. Also, some expenses reported on the SEFA was not reported in the general ledger grouping for "funders" used to separate revenues and expenses for the federal grants and were instead reported in the grouping used for unallocated operating expenses.

Effect: Adjustments were needed to properly report expenses on the SEFA and make the expenses agree to federal revenues in the financial statements. If expenses are not properly reported on the SEFA prior to the start of the single audit, the auditor could omit expenses for testing or select the wrong program for testing as a major program during the single audit, which would result in the Partnership's single audit not complying with audit standards.

Recommendation: The Partnership should work with its external accounting firm to ensure the SEFA is complete and accurate and expenses agree to federal revenues reported and ensure revenues and expenses for each federal grant are included in the appropriate grouping code for the grant so revenues and expenses claimed are accounted for separately in the general ledger.

Management's Response: Management's response to the finding is discussed in the attached Corrective Action Plan.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2022

Finding 2022-004 – Significant Deficiency

Assistance Listing: 93.591, Family Violence Prevention and Services/State Domestic Violence Coalitions

Federal Grantor: U.S. Department of Health and Human Services

Compliance Requirement: Reporting

Condition: The Partnership did not submit its annual performance progress reports (PPR) and Federal Financial Reports (SF-425) for the years ended September 30, 2021 as of the required due date of 90 days after the September 30 year-end for three of the four individual grants sampled under the program.

Criteria: 42 U.S.C §10411(g) requires that award recipients submit annual PPR and SF-425 reports to the Department of Health and Human Services within 90 days following the end of each year ending September 30.

Cause: The reports were filed after the required due date due to the loss of its key accounting staff during the fiscal year and the need to train new staff to prepare the reports.

Effect: The Partnership could jeopardize federal funding due to non-compliance.

Recommendation: The Partnership should strengthen its internal control procedures over reporting to ensure that all required reports are prepared and submitted in a timely manner. Multiple staff should be trained to prepare the reports in case of staff turnover or other circumstances. A summary of required reports and required due dates should be prepared using the terms and conditions of each grant to facilitate this process. The Schedule of Expenditures of Federal Awards schedule provided during the audit could be updated to include this information since it already includes program names, funder numbers used in the GL, period of performance and other information for each grant that would be useful to prepare the reports.

Management's Response: Management's response to the finding is discussed in the attached Corrective Action Plan.

SCHEDULE OF PRIOR YEAR FINDINGS

None

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance List Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Justice				
Direct program:				
State Domestic Violence and Sexual Assault Coalitions	16.556			\$ 88,711
Passed-through State of California Governor's Office of Emergency Services				
Crime Victim Assistance				
State Coalition Technical Assistance and Training Program	16.575	BW21-24-1577		147,344
State Coalition Technical Assistance and Training Program	16.575	CO20-02-1577	\$ 636,881	644,227
Total 16.575			<u>636,881</u>	<u>791,571</u>
Violence Against Women Formula Grants				
State Coalition Technical Assistance and Training Program	16.588	PV21-08-1577		48,596
Total U.S. Department of Justice			<u>636,881</u>	<u>928,878</u>
U.S. Department of Health and Human Services				
Direct programs:				
Injury Prevention and Control Research and State and Community Based Programs	93.136		114,824	387,039
Family Violence Prevention and Services/State Domestic Violence Coalitions				
State Coalition Technical Assistance and Training Program (CARES ACT)	93.591			37,924
State Coalition Technical Assistance and Training Program	93.591			95,825
State Coalition Technical Assistance and Training Program	93.591			293,080
State Coalition Technical Assistance and Training Program	93.591			58,923
State Coalition Technical Assistance and Training Program (ARPA)	93.591			43,482
Total 93.591				<u>529,234</u>
Passed-through State of California Governor's Office of Emergency Services				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				
State Coalition Technical Assistance and Training Program	93.671	BW21-24-1577		421,713
State Coalition Technical Assistance and Training Program	93.671	PV21-08-1577		140,290
Total 93.671				<u>562,003</u>
Total U.S. Department of Health and Human Services			<u>114,824</u>	<u>1,478,276</u>
Total Expenditures of Federal Awards			<u>\$ 751,705</u>	<u>\$ 2,407,154</u>

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
YEAR ENDED JUNE 30, 2022

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 (the Partnership) under programs of the federal government for the year ended June 30, 2022. 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, wherein certain types of expenses are not allowable or are limited as to reimbursement.

The amounts passed through to subrecipients are reported on in this schedule when disbursed in accordance with 2 CFR §200.502(a), which differs from the accrual basis of accounting used under generally accepted accounting principles.

NOTE 3 – INDIRECT COSTS

The Partnership elected to use the 10 percent de minimis 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	Assistance Listing Number	Amount
State Coalition Technical Assistance and Training Program	16.575	636,881
Injury Prevention and Control Research and State and Community Based Programs	93.136	114,824
		\$ 751,705



CALIFORNIA
**PARTNERSHIP TO END
DOMESTIC VIOLENCE**

Together, We're Stronger.

August 3, 2023

TO: Richard & Company LLP

FROM: Aleese Moore-Orbih, Executive Director

SUBJECT: California Partnership to End Domestic Violence
FY 2021-22 Single Audit Management Response and Corrective Action Plan

Finding 2022-001

Federal Grantor: U.S. Department of Health and Human Services, Family Violence Prevention and Services/State Domestic Violence Coalitions, State Coalition Technical Assistance and Training Program, Director Program, Federal Assistance List Number 93.591

Condition: We noted several adjustments identified during the audit and delays in the Partnership providing audit documentation.

Auditor Recommendation: We recommend the Partnership add additional review procedures to ensure general ledger accounts are reconciled and requested materials are provided prior to the start of the audit in the future. It is the issuer's responsibility to have internal controls over financial reporting to make sure the general ledger is final and have adequate staffing to close the books and provide materials at the start of the audit. We believe the Partnership may need a consultant that is knowledgeable in nonprofit accounting and the requirements of Uniform Guidance to help close the books, gather materials for the audit and prepare for the single audit.

Partnership Contact Person Responsible for the Corrective Action: Aleese Moore-Orbih, Executive Director

Management Response and Corrective Action Plan: The Partnership concurs with the finding and recommendation. We have begun the process of increasing the capacity of our finance department to include an Associate Director, who, like the Senior Director, will be familiar with Uniform Guidance and nonprofit grants management and accounting. They will work in collaboration with our accounting consultants to close the books in a timely fashion and prepare audit materials prior to the start of the audit. The target date for hiring is September 1, 2023.

Finding 2022-002

Federal Grantor: U.S. Department of Health and Human Services, Family Violence Prevention and Services/State Domestic Violence Coalitions, State Coalition Technical Assistance and Training Program, Director Program, Federal Assistance List Number 93.591



CALIFORNIA
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Condition: The Partnership submitted its audited financial statements and single audit report to the federal clearinghouse in August 2023, more than 4 months after it was due.

Auditor Recommendation: The Partnership should work with its external accounting firm so that it can submit its audited financial statements and single audit to the federal audit clearinghouse no later than the statutory reporting deadline.

Partnership Contact Person Responsible for the Corrective Action: Aleese Moore-Orbih, Executive Director

Management Response and Corrective Action Plan: The Partnership concurs with the finding and recommendation. We have begun the process of increasing the capacity of our finance department to include an Associate Director, who, like the Senior Director, will be familiar with Uniform Guidance and nonprofit grants management and accounting. They will work in collaboration with our accounting consultants to submit its audited financial statements and single audit no later than the statutory reporting deadline. The target date for hiring is September 1, 2023.

Finding 2022-003

Federal Grantor: U.S. Department of Health and Human Services, Family Violence Prevention and Services/State Domestic Violence Coalitions, State Coalition Technical Assistance and Training Program, Director Program, Federal Assistance List Number 93.591

Condition: Expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) were revised during the single audit.

Auditor Recommendation: The Partnership should work with its external accounting firm to ensure the SEFA is complete and accurate and expenses agree to federal revenues reported and ensure revenues and expenses for each federal grant are included in the appropriate grouping code for the grant so revenues and expenses claimed are accounted for separately in the general ledger.

Partnership Contact Person Responsible for the Corrective Action: Aleese Moore-Orbih, Executive Director

Management Response and Corrective Action Plan: The Partnership concurs with the finding and recommendation. We have begun the process of increasing the capacity of our finance department to include an Associate Director, who, like the Senior Director, will be familiar with Uniform Guidance and nonprofit grants management and accounting. They will work in collaboration with our accounting consultants to ensure the SEFA is complete and accurate and agrees to recorded revenue. The target date for hiring is September 1, 2023.



CALIFORNIA
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Finding 2022-004

Federal Grantor: U.S. Department of Health and Human Services, Family Violence Prevention and Services/State Domestic Violence Coalitions, State Coalition Technical Assistance and Training Program, Director Program, Federal Assistance List Number 93.591

Condition: The Partnership did not submit its annual performance progress reports (PPR) and Federal Financial Reports (SF-425) for the years ended September 30, 2021 as of the required due date of 90 days after the September 30 year-end for three of the four individual grants sampled under the program.

Auditor Recommendation: The Partnership should strengthen its internal control procedures over reporting to ensure that all required reports are prepared and submitted in a timely manner. Multiple staff should be trained to prepare reports in case of staff turnover or other circumstances. A summary of required reports and due dates should be prepared using the terms and conditions of each grant to facilitate this process. The Schedule of Expenditures of Federal Awards schedule provided during the audit could be updated to include this information since it already includes program names, funder numbers used in the GL, period of performance and other information for each grant that would be useful to prepare the reports.

Partnership Contact Person Responsible for the Corrective Action: Aleese Moore-Orbih, Executive Director

Management Response and Corrective Action Plan: The Partnership concurs with the finding and recommendation. We have already created an internal document that includes the information from the SEFA as well as the requirements for reporting. Each grant has been assigned to a director-level employee to ensure that reporting requirements are met. In addition, new staff is being hired to be a backup to the Director.

Sincerely,

DocuSigned by:

A handwritten signature in black ink that reads "Aleese Moore-Orbih".

BA1FA5B2CE3D447...
Aleese Moore-Orbih
Executive Director