

GEORGIA COALITION AGAINST
DOMESTIC VIOLENCE, INC.

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR YEARS ENDED JUNE 30, 2015 AND 2014
with
INDEPENDENT AUDITORS' REPORT

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2015 AND 2014

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Georgia Coalition Against Domestic Violence, Inc.

We have audited the accompanying financial statements of Georgia Coalition Against Domestic Violence, Inc. which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Georgia Coalition Against Domestic Violence, Inc.'s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Georgia Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Georgia Coalition Against Domestic Violence, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and other supplementary information on pages 11-19 are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reports Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2016, on our consideration of Georgia Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Georgia Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.

Reed, Quinn & McClure, LLC

Lawrenceville, Georgia
March 15, 2016

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2015 AND 2014

ASSETS	<u>2015</u>	<u>2014</u>
Current Assets		
Cash	\$ 236,350	\$ 180,217
Federal grants receivable	162,808	227,190
Receivables from other organizations	-	3,869
Prepaid expenses and other assets	<u>32,427</u>	<u>16,781</u>
Total current assets	<u>431,585</u>	<u>428,057</u>
Property and equipment		
Furniture and fixtures	8,178	8,178
Equipment	<u>11,899</u>	<u>17,370</u>
Total property and equipment	<u>20,077</u>	<u>25,548</u>
Accumulated depreciation	<u>(18,690)</u>	<u>(25,191)</u>
Net property and equipment	<u>1,387</u>	<u>357</u>
Total assets	<u>\$ 432,972</u>	<u>\$ 428,414</u>
 LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 41,010	\$ 103,273
Accrued expenses	42,781	31,238
Deferred revenue	<u>500</u>	<u>350</u>
Total liabilities	<u>84,291</u>	<u>134,861</u>
Net Assets		
Unrestricted	<u>348,681</u>	<u>293,553</u>
Total liabilities and net assets	<u>\$ 432,972</u>	<u>\$ 428,414</u>

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
 STATEMENTS OF ACTIVITIES
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

Unrestricted

	2015	2014
Revenue and Support		
Federal, state and local contractual awards	\$ 1,118,681	\$ 1,125,436
Membership income	47,563	46,129
Contributions	10,629	85,044
Other income	66,938	33,844
Total revenue and support	1,243,811	1,290,453
Expenses		
Program services		
Disabilities and extension	201,399	-
Fatality review program	197,302	178,469
1800 Hotline and training	11,562	11,477
Family violence prevention services	188,536	209,340
Continuum of care	396,945	-
Supportive housing program	-	451,505
Other programs and services	126,937	307,396
Total program services	1,122,681	1,158,187
General and administrative	66,002	52,795
Total expenses	1,188,683	1,210,982
Change in net assets	55,128	79,471
Net assets - beginning of year	293,553	214,082
Net assets - end of year	\$ 348,681	\$ 293,553

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015

	PROGRAMS							Supporting Expenses	Total Expenses
	Disabilities and Extension	Fatality Review Program	1800 Hotline and Training	Family Violence Prevention	Continuum of Care	Other Programs and Services	Total Program Expense		
Salaries	\$ 79,197	\$ 88,396	\$ 8,826	\$ 86,045	\$ 43,940	\$ 63,004	\$ 369,408	\$ 27,622	\$ 397,030
Payroll taxes	6,867	7,765	209	7,763	928	6,164	29,696	-	29,696
Other personnel expenses	14,009	15,868	242	16,046	9,449	9,608	65,222	777	65,999
Total personnel expense	<u>100,073</u>	<u>112,029</u>	<u>9,277</u>	<u>109,854</u>	<u>54,317</u>	<u>78,776</u>	<u>464,326</u>	<u>28,399</u>	<u>492,725</u>
Administrative	-	-	-	-	2,887	-	2,887	-	2,887
Case management	-	-	-	-	26,993	-	26,993	-	26,993
Childcare	-	-	-	-	62,938	-	62,938	-	62,938
Client Transportation	-	-	-	-	10,821	-	10,821	-	10,821
Contractual consultants	82,686	31,575	195	12,653	5,538	14,614	147,261	10,058	157,319
Depreciation expense	-	-	-	-	-	-	-	368	368
Education and job training	-	-	-	-	10,597	-	10,597	-	10,597
Furnishings and equipment	3,594	3,791	-	7,356	14,441	3,578	32,760	-	32,760
Healthcare	-	-	-	-	3,157	-	3,157	-	3,157
Insurance	-	-	-	4,863	2,656	-	7,519	-	7,519
Interest	-	-	-	-	-	-	-	106	106
Leasing and utilities	-	-	-	-	154,125	-	154,125	4,093	158,218
Meetings - GCADV Attends	4,302	1,100	-	3,582	73	1,556	10,613	926	11,539
Meetings - GCADV Hosts	470	59	-	2,961	92	154	3,736	37	3,773
Mental health services	-	-	-	-	2,357	-	2,357	-	2,357
Membership (dues/fees)	-	-	-	3,674	-	-	3,674	-	3,674
Miscellaneous	-	-	-	1,641	4,498	4,259	10,398	19,669	30,067
Postage and freight	-	1,055	-	533	-	-	1,588	-	1,588
Printing	-	22,837	-	4,718	-	455	28,010	-	28,010
Property Tax	-	-	-	32	-	-	32	-	32
Public relations/advertising	-	-	-	665	-	16	681	90	771
Rent	7,073	8,262	-	16,056	-	3,420	34,811	-	34,811
Resettlement	-	-	-	-	6,165	-	6,165	-	6,165
Staff	-	-	-	-	31,972	-	31,972	-	31,972
Staff transportation	-	-	-	-	2,100	-	2,100	-	2,100
Subscriptions and dues	-	3,165	-	1,987	-	455	5,607	-	5,607
Supplies	89	-	-	217	1,184	80	1,570	-	1,570
Telephone	2,516	2,295	2,090	4,894	-	2,484	14,279	1,786	16,065
Training GCADV Hosts	462	4,924	-	10,472	34	13,529	29,421	-	29,421
Training GCADV Attends	134	6,210	-	2,378	-	3,561	12,283	470	12,753
Total Expenses	<u>\$ 201,399</u>	<u>\$ 197,302</u>	<u>\$ 11,562</u>	<u>\$ 188,536</u>	<u>\$ 396,945</u>	<u>\$ 126,937</u>	<u>\$ 1,122,681</u>	<u>\$ 66,002</u>	<u>\$ 1,188,683</u>

The accompanying notes are an integral part of these financial statements

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2014

	Fatality Review Program	1800 Hotline and Training	Family Violence Prevention	Supportive Housing Program	Other Programs and Services	Total Program Expense	Supporting Expenses	Total Expenses
Salaries	\$ 89,089	\$ 5,971	\$ 109,607	\$ 60,868	\$ 128,469	\$ 394,004	\$ 8,601	\$ 402,605
Payroll taxes	6,773	457	5,738	3,091	10,468	26,527	2,469	28,996
Other personnel expenses	17,024	385	3,164	7,671	22,831	51,075	3,726	54,801
Total personnel expense	112,886	6,813	118,509	71,630	161,768	471,606	14,796	486,402
Administrative	117	-	4,727	12,595	4,100	21,539	7,980	29,519
Childcare	-	-	-	70,030	-	70,030	-	70,030
Client transportation	-	-	-	8,474	-	8,474	-	8,474
Contractual consultants	12,361	-	15,767	-	85,514	113,642	26,589	140,231
Depreciation expense	-	-	-	-	-	-	155	155
Education and job training	-	-	-	27,329	-	27,329	-	27,329
Furnishings and equipment	2,808	-	6,061	14,233	5,464	28,566	1,577	30,143
Healthcare	-	-	-	12,526	-	12,526	-	12,526
Insurance	693	-	4,988	2,210	965	8,856	44	8,900
Leasing and utilities	-	-	-	161,295	-	161,295	-	161,295
Meetings - GCADV Attends	315	10	3,419	10	4,467	8,221	336	8,557
Meetings - GCADV Hosts	115	-	1,963	-	2,567	4,645	33	4,678
Mental health services	-	-	-	2,960	-	2,960	-	2,960
Membership (dues/fees)	1,842	-	10,064	-	2,379	14,285	-	14,285
Miscellaneous	91	236	8,866	3,085	2,281	14,559	200	14,759
Postage and freight	2,579	-	750	-	250	3,579	18	3,597
Printing	20,529	-	-	-	278	20,807	-	20,807
Property Tax	-	-	181	-	-	181	-	181
Public relations/advertising	-	-	344	-	205	549	225	774
Rent	10,076	-	14,620	-	14,217	38,913	-	38,913
Resettlement	-	-	-	12,226	-	12,226	-	12,226
Staff transportation	-	-	-	22,887	-	22,887	-	22,887
Subscriptions and dues	400	-	2,599	519	504	4,022	-	4,022
Supplies	4,024	-	1,986	1,132	585	7,727	96	7,823
Telephone	2,604	2,047	5,038	-	5,427	15,116	50	15,166
TH coordinator	-	-	-	28,266	-	28,266	-	28,266
Training GCADV Hosts	1,901	2,371	8,055	-	4,997	17,324	334	17,658
Training GCADV Attends	5,128	-	1,403	98	11,428	18,057	362	18,419
Total Expenses	\$ 178,469	\$ 11,477	\$ 209,340	\$ 451,505	\$ 307,396	\$ 1,158,187	\$ 52,795	\$ 1,210,982

The accompanying notes are an integral part of these financial statements

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
 STATEMENTS OF CASH FLOWS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
 Increase (Decrease) in Cash

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 55,128	\$ 79,471
Adjustments necessary to reconcile increase in net assets to cash provided by operating activities		
Depreciation	368	155
Grants and other receivables	68,251	55,902
Prepays	(15,646)	(10,742)
Accounts payable	(62,263)	(10,654)
Accrued expenses	11,543	(28,481)
Deferred revenue	150	(500)
Cash provided (used) by operating activities	<u>57,531</u>	<u>85,151</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property	<u>(1,398)</u>	<u>-</u>
Net cash used by investing activities	<u>(1,398)</u>	<u>-</u>
Increase (decrease) in cash and equivalents	56,133	85,151
Cash - beginning of year	<u>180,217</u>	<u>95,066</u>
Cash - end of year	<u><u>\$ 236,350</u></u>	<u><u>\$ 180,217</u></u>

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

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 and 2014

1. Summary of Significant Accounting Policies

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

Financial Statement Presentation

The Organization 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. In addition, the Organization is required to present a statement of cash flows.

Fair Value of Financial Instruments

Fair value is defined as an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, FASB ASC 820 establishes a three level fair value hierarchy that prioritizes the inputs used to measure fair value. The three levels used to measure fair value are as follows:

- Level 1 Quoted prices in an active market for identical assets or liabilities;
- Level 2 Observable inputs other than quoted market prices included in level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data;
- Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities; this includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

Cash and cash equivalents, Federal grants and other receivables, accounts payable and accrued expenses are stated at cost, which approximates fair value due to their short-term maturity.

Contributions

Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015 and 2014

1. Summary of Significant Accounting Policies (Continued)

Contributed Services

Non-cash contributions are recognized at the fair value of the services received. To qualify for recognition, the contributed services must create or enhance non-financial assets, or require specialized skills. Contributed services meeting these criteria are recorded if the Organization would have otherwise purchased the donated services. A substantial number of volunteers donate significant amounts of time to the Organization. The value of these contributed services has not been recorded in the financial statements as they do not meet the criteria for recognition.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Functional Allocation of Expenses

The cost of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization is a nonprofit corporation that is exempt from federal and state income taxes under Section 501(c) (3) of the Internal Revenue Code. The Internal Revenue Service has determined that the Organization is not a private foundation. No income or excise taxes are reflected in the accompanying financial statements. Contributions to the Organization are allowable, deductible contributions by the donor under the prevailing Internal Revenue Code of the United States.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with a maturity of three months or less to be cash equivalents.

Allowance for doubtful accounts

The allowance for doubtful accounts is based on prior bad debt history and management has determined no allowance was required for fiscal years ended June 30, 2015 and 2014, since the Organization has not experienced any bad debts in prior years.

Property and Equipment

Property and equipment are stated at historical cost if purchased and at fair market value at the date of the gift, if donated. Repairs and maintenance are expensed as incurred. Improvements to property and equipment that extend the useful lives are capitalized. Depreciation is computed over the estimated useful life of the applicable asset using the straight line method. Depreciation expense for the fiscal year ended June 30, 2015 and 2014 was \$368 and \$155, respectively.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
 NOTES TO FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2015 and 2014

1. Summary of Significant Accounting Policies (Continued)

Compensated Absences

Compensated absences represent obligations of the Organization relating to employees' rights to receive compensation for future absences based upon service already rendered. This obligation relates only to vesting accumulating leave in which payment is probable and can be reasonably estimated.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through March 15, 2016, the date the financial statements were available to be issued.

2. Concentration and Economic Dependency

The Organization receives a substantial portion of its revenue from federal and state grants. The ability of certain agency grantors to continue to provide amounts comparable with prior years may be dependent upon current and future overall economic conditions. While the Organization's management believes that it will continue to have the resources to provide its programs, the ability to do so may be dependent on the factors noted.

3. Retirement Plan

The Organization maintains a retirement plan for the benefit of its employees. The annual cost of the retirement plan has been included in other personnel cost on the statement of functional expenses, and appropriately allocated. For the fiscal years ended June 30, 2015 and 2014, retirement plan expenses amounted to \$5,441 and \$6,157, respectively.

4. Grant Receivables

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

	2015	2014
U.S. Department of Housing and Urban Development	\$ 76,289	\$ 82,502
U.S. Department of Health and Human Services	71,345	9,676
U.S. Department of Justice	15,174	135,012
	\$ 162,808	\$ 227,190

5. Contingencies

Grants and awards received from the Federal government are subject to review by grantor agencies. This review could result in requests for reimbursements to the grantor for any disallowed expenditures. The Organization believes that disallowances, if any, will be immaterial to its overall financial position.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015 and 2014

6. Operating Leases

Rental expense for the fiscal years ended June 30, 2015 and 2014 was \$34,811 and \$38,913, respectively. Future minimum payments required on operating leases are as follows:

<u>Year</u>	<u>Amount</u>
2016	\$ 38,750
2017	<u>6,490</u>
	<u>\$ 45,240</u>

SUPPLEMENTARY INFORMATION

THE GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Expenditures	Subrecipient Awards
U.S. DEPARTMENT OF JUSTICE			
<i>Direct payments</i>			
General Coalition Grants	16.556	\$ 77,684	\$ -
Disabilities Grant	16.529	201,399	-
<i>Total direct payments</i>		<u>279,083</u>	<u>-</u>
<i>Passed through State of Georgia, Criminal Justice Coordinating Council</i>			
Fatality review	16.588	242,208	-
<i>Passed through Department of Justice, Office on Violence Rockdale County</i>			
	16.526	347	-
Total U.S. Department of Justice		<u>521,638</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through State of Georgia, Department of Human Resources Continuum of Care</i>			
	14.267	396,945	200,696
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Direct payments</i>			
Family Violence Prevention Services	93.591	188,536	-
<i>Passed through State of Georgia, Department of Human Resources 1800 Hotline and Training Contract</i>			
	93.671	11,562	-
Total U.S. Department of Health and Human Services		<u>200,098</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 1,118,681</u>	<u>\$ 200,696</u>

The accompanying note on page 12 is an integral part of this schedule.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015

1. Basis of Presentation

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

Reed, Quinn & McClure, LLC

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

To the Board of Directors of
Georgia Coalition Against Domestic Violence, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements and the related notes to the financial statements of Georgia Coalition Against Domestic Violence, Inc., ("the Organization"), which comprise the statement of financial position as of June 30, 2015 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial and have issued our report thereon dated March 15, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions of the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

Our consideration of the internal control over financial reporting 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 limitation 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.

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

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether an the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Georgia Coalition Against Domestic Violence, Inc. internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Georgia Coalition Against Domestic Violence, Inc. internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Reed, Quinn & McClure, LLC

Lawrenceville, Georgia
March 15, 2016

Reed, Quinn & McClure, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
Georgia Coalition Against Domestic Violence, Inc.

Report on Compliance for Each Major Program

We have audited the compliance of Georgia Coalition Against Domestic Violence, Inc. ("the Organization") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2015. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Organization's management.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization'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. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the Organization 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, 2015.

Report on Internal Control over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with types of requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

(Continued)

on compliance for each major federal program and to test and report on the internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion of the effectiveness of the Organization'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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in the internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This reported 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 requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Reed, Quinn & McClure, LLC

Lawrenceville, Georgia
March 15, 2016

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 AND SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
 FOR THE YEAR ENDED JUNE 30, 2015

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report issued:	Unmodified
Internal control over financial reporting:	
Any material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Any noncompliance material to the financial statements noted?	No

Federal Awards

Type of report issued:	Unqualified
Internal control over major programs:	
Any material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Any audit finding noted that is required to be reported in accordance with Circular A-133, Section .510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.267	Continuum of Care - Type A
16.588	Fatality Review- Type B

Dollar threshold used to distinguish between Type A and Type B programs	\$300,000
Auditee qualified as low-risk?	Yes

SECTION 2 - FINANCIAL STATEMENT FINDINGS

None noted for the fiscal year ended June 30, 2015

SECTION 3 - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted for the fiscal year ended June 30, 2015

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS

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

THE GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Program Title	GRANT OR CONTRACT NUMBER	Federal CFDA Number	Expenditures
Criminal Justice Coordinating Council			
2014 Fatality review project	W12-8-067	16.588 \$	117,860
2015 Fatality review project	W14-8-024	16.588	79,442
2014 Training grant	W13-8-027	16.588	24,831
2015 Training grant	W14-8-025	16.588	20,075
Total Criminal Justice Coordinating Council			242,208
Department of Human Resources			
Continuum of Care	GA0085L4B011407	14.267	68,988
Continuum of Care	GA0085L4B011407	14.267	13,443
Continuum of Care	GA0085L4B011205	14.267	224,883
Continuum of Care	GA0085L4B011205	14.267	89,631
1800 Hotline and Training Contract	V14-8-059	93.671	7,227
1800 Hotline and Training Contract	FVSP14-001	93.671	4,335
Total Department of Human Resources			408,507
TOTAL EXPENDITURES OF STATE AWARDS			\$ 650,715

The accompanying note on page 19 is an integral part of this schedule.

GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTE TO THE SCHEDULE OF EXPENDITURES OF STATE AWARDS
JUNE 30, 2015

1. Basis of Presentation

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