

**CALIFORNIA PARTNERSHIP  
TO END  
DOMESTIC VIOLENCE**

Audited Financial Statements,  
Supplementary Information and  
Compliance Reports

June 30, 2015

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

AUDITED FINANCIAL STATEMENTS, SUPPLEMENTARY  
INFORMATION AND COMPLIANCE REPORTS

JUNE 30, 2015

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying statement of financial position of the California Partnership to End Domestic Violence (a nonprofit organization) as of June 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

**Other Matters**

The financial statements of the Partnership as of June 30, 2014, were audited by other auditors whose report dated September 15, 2014, expressed an unmodified opinion on those statements.

**Other Information**

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2015 on our consideration of the Partnership's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Partnership's internal control over financial reporting and compliance.

*Richardson & Company, LLP*

November 24, 2015

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF FINANCIAL POSITION

June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Current assets:		
Cash and equivalents	\$ 384,068	\$ 257,874
Grants receivable	661,791	391,342
Prepaid expenses	22,721	10,180
Other receivables	16,663	
Total Current Assets	<u>1,085,243</u>	<u>659,396</u>
Fixed assets, net	<u>43,857</u>	<u>9,944</u>
TOTAL ASSETS	<u>\$ 1,129,100</u>	<u>\$ 669,340</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and other liabilities	\$ 207,050	\$ 73,935
Compensated absences liability	17,131	17,223
Amounts held as agent	180,434	
Deferred revenue	47,041	16,878
TOTAL LIABILITIES	<u>451,656</u>	<u>108,036</u>
NET ASSETS		
Unrestricted	600,462	537,108
Temporarily restricted	76,982	24,196
TOTAL NET ASSETS	<u>677,444</u>	<u>561,304</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,129,100</u>	<u>\$ 669,340</u>

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
UNRESTRICTED NET ASSETS		
REVENUE		
Government grants	\$ 1,150,059	\$ 935,823
Private foundation grants	15,000	13,651
Member dues	63,697	66,767
Workshops	52,375	66,233
Contributions	9,577	1,007
Other revenue	8,661	11,015
Interest revenue	49	1,244
Net assets released from restriction	412,214	395,272
TOTAL REVENUE AND OTHER SUPPORT	<u>1,711,632</u>	<u>1,491,012</u>
EXPENSES		
Program Services	1,391,381	1,084,867
Total Program Services	<u>1,391,381</u>	<u>1,084,867</u>
Supporting Services:		
Management and general	248,423	248,076
Fundraising	8,474	4,610
Total Supporting Services	<u>256,897</u>	<u>252,686</u>
TOTAL EXPENSES	<u>1,648,278</u>	<u>1,337,553</u>
CHANGE IN UNRESTRICTED NET ASSETS	63,354	153,459
TEMPORARILY RESTRICTED NET ASSETS		
Private foundation grants	465,000	66,751
Net assets released from restriction	(412,214)	(395,272)
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	<u>52,786</u>	<u>(328,521)</u>
CHANGE IN NET ASSETS	116,140	(175,062)
Net assets at beginning of year	<u>561,304</u>	<u>736,366</u>
NET ASSETS AT END OF YEAR	<u>\$ 677,444</u>	<u>\$ 561,304</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, 2015

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 448,847	\$ 64,372	\$ 4,727	\$ 517,946
Payroll taxes	40,026	4,400	367	44,793
Employee benefits	56,217	12,290	443	68,950
Subtotal Personnel	<u>545,090</u>	<u>81,062</u>	<u>5,537</u>	<u>631,689</u>
Conferences and meetings	227,328	2,066	87	229,481
Subcontractor and pass-through payments	210,239			210,239
Professional and consulting fees	81,737	109,784	215	191,736
Program expenses	136,434	5,530	2,000	143,964
Rent	59,080	9,033	397	68,510
Travel	38,011	571	3	38,585
Equipment	5,853	2,091	37	7,981
Board of directors	17,166	11,947		29,113
Information technology	23,007	808		23,815
Communications	14,233	4,738	50	19,021
Computer support	8,835	6,160	55	15,050
Dues and memberships	11,121	882	38	12,041
Supplies	2,409	3,450	18	5,877
Insurance	4,105	1,052	31	5,188
Printing expense	3,950	337		4,287
Depreciation		3,737		3,737
Postage and shipping	2,783	483	6	3,272
Bank charges		3,336		3,336
Miscellaneous		1,356		1,356
TOTAL EXPENSES	<u>\$ 1,391,381</u>	<u>\$ 248,423</u>	<u>\$ 8,474</u>	<u>\$ 1,648,278</u>

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2014

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 419,410	\$ 90,184	\$ 3,023	\$ 512,617
Payroll taxes	34,719	5,289	222	40,230
Employee benefits	49,232	22,412	369	72,013
Subtotal Personnel	<u>503,361</u>	<u>117,885</u>	<u>3,614</u>	<u>624,860</u>
Conferences and meetings	130,778	1,066		131,844
Sub-contractor and pass-through payments	197,694			197,694
Professional and consulting fees	8,373	82,276	351	91,000
Program expenses	85,556	100		85,656
Rent	60,527	5,657	342	66,526
Travel	20,475	807		21,282
Equipment	2,197	9,041	30	11,268
Board of directors	14,142	7,126		21,268
Information technology	8,158			8,158
Communications	18,750	2,265	99	21,114
Computer support	11,460	1,746	59	13,265
Dues and memberships	1,583	9,251	37	10,871
Supplies	2,795	2,607	10	5,412
Insurance	3,275	1,929	4	5,208
Printing expense	3,567	134	4	3,705
Depreciation		2,532		2,532
Postage and shipping	2,607	173	52	2,832
Bank charges	1,449	1,906	8	3,363
Grants to other organizations	7,500			7,500
Miscellaneous	620	1,575		2,195
TOTAL EXPENSES	<u>\$ 1,084,867</u>	<u>\$ 248,076</u>	<u>\$ 4,610</u>	<u>\$ 1,337,553</u>



CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 116,140	\$ (175,062)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	3,737	2,532
Changes in operating assets and liabilities		
Grants receivable	(270,449)	(278,271)
Promises to give		320,000
Other receivables	(16,663)	
Prepaid expenses	(12,541)	13,352
Accounts payable and accrued liabilities	133,115	48,584
Compensated absences liability	(92)	(3,680)
Amounts held as agent	180,434	
Deferred revenue	30,163	(10,206)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>163,844</u>	<u>(82,751)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Purchase of fixed assets	<u>(37,650)</u>	<u>(9,311)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(37,650)</u>	<u>(9,311)</u>
NET INCREASE (DECREASE) IN CASH	126,194	(92,062)
Cash and equivalents at beginning of year	<u>257,874</u>	<u>349,936</u>
CASH AND EQUIVALENTS AT END OF YEAR	<u>\$ 384,068</u>	<u>\$ 257,874</u>

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

# CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

June 30, 2015 and 2014

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

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

Our Vision: A California free from domestic violence.

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

The Partnership provides services in three primary areas:

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

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

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

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: Financial statement presentation follows the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) 958-205, *Financial Statements of Not-for-Profit Entities – Presentation of Financial Statements*. Under (ASC) 958-205, the Partnership is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The financial statements of the Partnership have been prepared on the accrual basis of accounting. Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the Partnership classifies its net assets and changes in net assets as follows:

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

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

Permanently restricted net assets — Net assets to be held in perpetuity as directed by donors. The income from the contributions is available to support activities as designated by donors. The Partnership had no permanently restricted net assets at June 30, 2015 and 2014.

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

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

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

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

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

Deferred Revenue: The Partnership recorded deferred revenue relating to membership dues received prior to June 30, 2015 and 2014 for the next fiscal year.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets: Acquisitions of equipment and furniture of \$5,000 or more are capitalized. Equipment and furniture are stated at cost and depreciation or amortization is computed when assets are placed in service using the straight-line method over estimated useful lives of three to seven years. Expenditures for maintenance and repairs are charged to expense as incurred.

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

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

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

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

Management of the Partnership has evaluated the tax positions and related income tax contingencies. Management does not believe that any material uncertain tax positions exist. The Partnership's federal returns for the years ended June 30, 2014, 2013 and 2012 could be subject to examination by federal taxing authorities, generally for three years after they are filed. The Partnership's state returns for the years ended June 30, 2014, 2013, 2012 and 2011 could be subject to examination by state taxing authorities, generally for four years after they are filed.

Subsequent Events: The Partnership evaluated all events or transactions that occurred after June 30, 2015 and up to November 24, 2015, the date the financial statements were issued. During this period, the Partnership did not have any recognizable or nonrecognizable subsequent events.

Reclassifications: Certain amounts in 2014 were reclassified to conform to the 2015 financial statement presentation. The reclassifications had no effect on the total net assets or change in net assets.

NOTE B — GRANTS RECEIVABLE

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

	2015	2014
Centers for Disease Control	\$ 254,376	
California Emergency Management Agency	237,827	\$ 220,977
U.S. Department of Health and Human Services	125,419	114,884
U.S. Department of Justice	44,169	55,481
Total grants receivable	<u>\$ 661,791</u>	<u>\$ 391,342</u>

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

NOTE C — FIXED ASSETS

Fixed assets consisted of the following as of June 30:

	<u>2015</u>	<u>2014</u>
Telephone system	\$ 9,311	\$ 9,311
Office computer	7,595	7,595
Website	37,650	
Less: accumulated depreciation	<u>(10,699)</u>	<u>(6,962)</u>
	<u>\$ 43,857</u>	<u>\$ 9,944</u>

Depreciation expense was \$3,737 and \$2,532 for the years ended June 30, 2015 and 2014, respectively.

NOTE D — COMMITMENTS

The Partnership leases office space and equipment under operating leases that expire from 2016 to 2020. Future minimum lease payments under these agreements are as follows for the years ended June 30:

2016	\$ 74,121
2017	76,094
2018	46,789
2019	4,145
2020	<u>4,145</u>
Total future minimum rental payments, net	<u>\$ 205,294</u>

Rental expense for the years ended June 30, 2015 and 2014 was \$75,665 and \$74,480, respectively.

NOTE E – OTHER COMMITMENTS

The Partnership enters into agreements with hotels to hold conferences that contain cancellation operations that require payments of certain amounts to liquidate damages to the hotel. The hotel will refund the cancellation payment if they are able to resell the cancelled facilities. As of June 30, 2015, the Partnership had minimum cancellation commitments of \$73,482 for various conferences scheduled in 2015 and 2016.

NOTE F — CONCENTRATIONS

At June 30, 2015, 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, 2015 and 2014. At June 30, 2015, the Partnership had uninsured cash balances of \$34,915.

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.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

NOTE G — CONTINGENCIES

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

NOTE H — TEMPORARILY RESTRICTED NET ASSETS

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

	<u>2015</u>	<u>2014</u>
Blue Shield Statewide Advocacy and Policy Leadership	\$ 67,515	
The Allstate Foundation Financial Empowerment	9,467	\$ 20,696
Verizon - Trauma Informed Services		<u>3,500</u>
Total temporarily restricted net assets	<u>\$ 76,982</u>	<u>\$ 24,196</u>

**SUPPLEMENTARY INFORMATION**

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
Direct programs:			
Domestic Violence Prevention Enhancement & Leadership Through Alliances	93.136	5US4CE002293-02	\$ 410,232
Family Violence Prevention and Services / Grants For State Coalitions	93.671	G-1401CASDVC	119,466 *
Passed through programs from:			
State of California Governor's Office of Emergency Services			
Statewide Training & Technical Assistance FPVS	93.671	BW14 17 1577	380,000 *
Statewide Training & Technical Assistance FPVS	93.671	BW13 16 1577	56,635 *
Statewide Training & Technical Assistance FPVS	93.671	PV14 01 1577	60,000 *
Statewide Training & Technical Assistance VOCA	16.575	BW14 17 1577	30,000
Statewide Training & Technical Assistance VOCA	16.575	BW13 16 1577	2,187
National Resource Center on Domestic Violence Family Violence Prevention and Services			<u>7,500</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>1,066,020</u>
<b>U.S. Department of Justice</b>			
Direct programs:			
State Domestic Violence Coalition Technical Assistance and Training Project	16.556	2014-DW-AX-003	<u>68,402</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 1,134,422</u></u>

\* Major program



CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2015

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2 – SUBRECIPIENTS

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

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Domestic Violence Prevention Enhancement & Leadership Through Alliances		
Peace over Violence	93.136	\$ 80,000
Alliance for Community Transformations	93.136	<u>80,000</u>
		<u>\$ 160,000</u>

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SUPPLEMENTAL SCHEDULE OF CAL-OES GRANT REVENUE AND EXPENSE

For the Year Ended June 30, 2015

	Statewide Domestic Violence Prevention Resource Center PV14 01 1577 <u>7/1/14 - 6/30/15</u>	State Coalition Technical Assistance and Training BW14 17 1577 <u>7/1/14 - 6/30/15</u>	State Coalition Technical Assistance and Training BW13 16 1577 <u>7/1/14 - 9/30/14</u>
Revenue:			
Grants	\$ 60,000	\$ 410,000	\$ 74,459
In-kind match	15,000	102,500	18,615
Total revenue	<u>75,000</u>	<u>512,500</u>	<u>93,074</u>
Expenses:			
Personnel expenses	32,838	223,779	23,884
Operating expenses	27,162	186,221	50,575
In-kind match	15,000	102,500	18,615
Total expenses	<u>75,000</u>	<u>512,500</u>	<u>93,074</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, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 24, 2015.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the California Partnership to End Domestic Violence's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 items 2015-01.

The Partnership's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Partnership's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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*

November 24, 2015



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

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

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

We have audited the California Partnership to End Domestic Violence's (the Partnership) compliance with the types of compliance requirements described in the OMB *Circular A-133 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, 2015. The Partnership's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Partnership's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Partnership's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Partnership's compliance.

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

### **Opinion on Each Major Federal Program**

In our opinion, the California Partnership to End Domestic Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

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

Management of the Partnership is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referenced to above. In planning and performing our audit of compliance, we considered the Partnership's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Partnership's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

The Partnership's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Partnership's response was not subjected to the 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Richardson & Company, LLP*

November 24, 2015

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2015

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?  | None reported |
| 2. Type of auditor's report issued on compliance for major programs:  | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No            |

4. Identification of major programs:

CFDA Number

93.671

Name of Federal Program

State Domestic Violence Prevention and State Coalition Technical Assistance & Training

- |   |           |
|---|-----------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs?       | \$300,000 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes       |

**FINDINGS - FINANCIAL STATEMENT FINDINGS**

None

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

None