

**Ohio Domestic Violence Network**  
**Financial Statements**  
**With**  
**Independent Auditor's Report**  
**For the Years Ended September 30, 2019 and 2018**

Sam Brown, CPA, Inc.  
Certified Public Accountant  
Troy, Ohio

**Ohio Domestic Violence Network  
Financial Statements  
September 30, 2019 and 2018**

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## **Independent Auditor's Report**

To the Board of Directors of  
Ohio Domestic Violence Network  
Columbus, Ohio

### ***Report on the Financial Statements***

I have audited the accompanying financial statements of Ohio Domestic Violence Network (a nonprofit organization), which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

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

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***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## ***Opinion***

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ohio Domestic Violence Network as of September 30, 2019 and 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### **Other Information**

My 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 (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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. 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 my 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*, I have also issued my report dated November 26, 2019, on my consideration of Ohio Domestic Violence Network's internal control over financial reporting and on my 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 my 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 compliance. That report is an internal part of an audit performed in accordance with *Government Auditing Standards* in considering Ohio Domestic Violence Network's internal control over financial reporting and compliance.



Sam Brown, CPA, Inc.  
Troy, Ohio  
November 26, 2019

**Ohio Domestic Violence Network**  
**Statements of Financial Position**  
**For the Years Ended September 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 186,867	\$ 358,427
Cash Held for Others	2,369	2,369
Receivables:		
Accounts	9,421	27,117
Grants	708,342	391,847
	717,763	418,964
Marketable Securities	759,211	749,245
Prepaid Expenses	21,306	21,532
	1,687,516	1,550,537
<b>Property and Equipment</b>		
<b>Equipment, Net</b>	15,418	2,961
	\$ 1,702,934	\$ 1,553,498
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 243,599	\$ 140,189
Cash Held for Others	2,369	2,369
Accrued Expenses	83,731	69,525
Deferred Income	139,727	161,842
	469,426	373,925
<b>Net Assets</b>		
<b>Net Assets</b>		
Net Assets Without Donor Restrictions	1,233,508	1,179,573
	1,233,508	1,179,573
	\$ 1,702,934	\$ 1,553,498

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

**Ohio Domestic Violence Network**  
**Statements of Activities**  
**For the Years Ended September 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Support and Revenue</b>		
<b>Grants, Awards and Contracts:</b>		
U.S. Department of Health and Human Services - FVPSA	\$ 337,649	\$ 239,894
U.S. Department of Health and Human Services - CDC		
Delta Grant	395,101	380,800
U.S. Department of Justice	646,727	501,053
U.S. Department of Justice - LAV	76,696	0
Office of Criminal Justice Services - FVPSA	57,828	51,371
Office of Criminal Justice Services - VAWA	25,953	48,026
State Victims of Crime Assistance - VOCA	1,658,433	1,503,369
State Victims of Crime Assistance - Linking Systems of Care	155,861	134,707
State Victims of Crime Assistance - SVAA	38,679	38,676
Verizon Foundation	11,145	11,556
Allstate Foundation	79,527	60,762
TJX	0	15,679
Other Grants and Contracts	10,042	0
Total Grants, Awards and Contracts	3,493,641	2,985,893
Memberships	23,015	22,700
Donations	40,454	35,691
Unrealized Gain (Loss) on Investments	(38,087)	21,357
Realized Gain (Loss) on Investments	15,487	8,694
Interest and Dividends	38,419	26,633
Training and Speaking Fees	23,284	39,419
Contract Income	42,126	41,969
Miscellaneous Income	6,636	24,992
Total Other Income	151,334	221,455
Total Revenues	3,644,975	3,207,348
<b>Expenses</b>		
Program Services	3,391,609	2,941,246
Management & General	199,381	161,748
Fundraising	50	1,325
Total Expenses	3,591,040	3,104,319
<b>Increase (Decrease) in Net Assets</b>	53,935	103,029
<b>Unrestricted Net Assets at Beginning of Year</b>	1,179,573	1,076,544
<b>Unrestricted Net Assets at End of Year</b>	\$ 1,233,508	\$ 1,179,573

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

**Ohio Domestic Violence Network  
Schedules of Functional Expenses  
For the Year Ended September 30, 2019**

	<u>Program</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
<b>Salaries and Related Expenses</b>				
Payroll, Payroll Taxes and Employee				
Benefits	\$ 1,263,498	\$ 134,091	\$ 0	\$ 1,397,589
Contract Fees	615,761	33,041	0	648,802
Emergency Funding	493,190	1,870	0	495,060
Program Supplies	724	0	0	724
Training and Conferences	6,873	1,583	0	8,456
Rent	40,394	4,493	0	44,887
Business Development	0	0	50	50
Accounting, Legal, and Interpreting				
Services	682,084	5	0	682,089
Travel	115,400	5,107	0	120,507
Office Supplies	26,156	994	0	27,150
Printing	70,243	274	0	70,517
Equipment Maintenance and Leases	3,735	0	0	3,735
Advertising	2,210	0	0	2,210
Telephone	6,246	186	0	6,432
Postage	1,834	32	0	1,866
Dues and Subscriptions	15,866	11,731	0	27,597
Depreciation Expense	1,543	0	0	1,543
Insurance	6,963	774	0	7,737
Computer and Internet	37,806	3,840	0	41,646
Miscellaneous	1,083	1,360	0	2,443
<b>Total Functional Expenses</b>	<b>\$ 3,391,609</b>	<b>\$ 199,381</b>	<b>\$ 50</b>	<b>\$ 3,591,040</b>

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

**Ohio Domestic Violence Network  
Schedules of Functional Expenses  
For the Year Ended September 30, 2018**

	<u>Program</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
<b>Salaries and Related Expenses</b>				
Payroll, Payroll Taxes and Employee Benefits	\$ 1,123,582	\$ 113,279	\$ 0	\$ 1,236,861
Contract Fees	583,861	24,000	0	607,861
Emergency Funding	441,090	0	0	441,090
Training and Conferences	0	1,223	0	1,223
Rent	40,452	4,495	0	44,947
Business Development	0	0	1,325	1,325
Accounting, Legal, and Interpreting Services	524,565	0	0	524,565
Travel	140,508	1,330	0	141,838
Office Supplies	27,570	1,293	0	28,863
Printing	14,604	55	0	14,659
Equipment Maintenance and Leases	2,845	0	0	2,845
Telephone	7,722	697	0	8,419
Postage	2,718	0	0	2,718
Dues and Subscriptions	1,495	13,987	0	15,482
Depreciation Expense	1,154	0	0	1,154
Insurance	7,004	778	0	7,782
Computer and Internet	21,387	0	0	21,387
Miscellaneous	689	611	0	1,300
<b>Total Functional Expenses</b>	<u><u>\$ 2,941,246</u></u>	<u><u>\$ 161,748</u></u>	<u><u>\$ 1,325</u></u>	<u><u>\$ 3,104,319</u></u>

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



**Ohio Domestic Violence Network**  
**Statements of Cash Flows**  
**For the Years Ended September 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Cash Flows From Operating Activities</b>		
Change in Net Assets	\$ 53,935	\$ 103,029
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation and amortization	1,543	1,154
Unrealized (gain) loss on investments	38,087	(21,357)
(Increase) decrease in accounts receivable	17,696	(17,868)
(Increase) decrease in grants receivable	(316,495)	147,424
(Increase) decrease in prepaid assets	226	(17,497)
Increase (decrease) in accounts payable	103,410	(52,985)
Increase (decrease) in deferred grant revenue	(22,115)	90,375
Increase (decrease) in other accrued liabilities	14,206	7,657
	(163,442)	136,903
Net Cash Provided (Used) by Operating Activities	(109,507)	239,932
 <b>Cash Flows From Investing Activities</b>		
Purchase of fixed assets	(14,000)	0
Purchase of investments	(390,325)	(134,960)
Sale of investments	380,543	129,239
Reinvested interest and dividends in investments	(38,271)	(26,633)
	(62,053)	(32,354)
Net Cash Provided (Used) by Investing Activities	(62,053)	(32,354)
Net Increase (Decrease) in Cash	(171,560)	207,578
Cash at Beginning of Year	358,427	150,849
Cash at End of Year	\$ 186,867	\$ 358,427

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

**Ohio Domestic Violence Network**  
**Notes to Financial Statements**  
**For the Years Ended September 30, 2019 and 2018**

**Note A – Nature of Operations**

Ohio Domestic Violence Network, (the Organization) is not-for-profit statewide coalition of domestic violence programs, supportive agencies, and concerned individuals organized to ensure the elimination of domestic violence by providing technical assistance, resources, information, and training to all who address or are affected by domestic violence. The Organization also promotes social and system changes through public policy, public awareness, and education initiatives.

**Note B – Summary of Significant Accounting Policies**

The following accounting principles and practices of the Organization are set forth to facilitate the understanding of data presented in the financial statements:

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial Statement of Presentation:

The Organization follows the recommendations of the Financial Accounting Standards Board (FASB) as set forth in the FASB Accounting Standards Codification (ASC) 958-205. Under FASB ASC 958-205, the Organization 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. No restricted net assets existed as of September 30, 2019 or 2018.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets, liabilities, the disclosure of contingent assets, and liabilities, and the reported revenues and expenses. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the financial statements, cash and cash equivalents include all highly liquid investments that are readily convertible to a known amount of cash and short-term debt securities purchased with an original maturity of three months or less.

**Ohio Domestic Violence Network**  
**Notes to Financial Statements**  
**For the Years Ended September 30, 2019 and 2018**

**Note B – Summary of Significant Accounting Policies (continued)**

Cash Held for Others

The Organization has received funds from unrelated third parties. The Organization has not reported the receipt of these funds as contributions, since the transfer is subject to the resource providers' unilateral right to redirect the use of the assets to another beneficiary. As of September 30, 2019, and 2018, funds totaling \$2,369 and \$2,369 respectively, are reported as unrestricted cash and a current liability on the statements of financial position as "Cash held for others".

Accounts Receivable

Accounts and grants receivable are stated at the amount management expected to collect from outstanding balances at year-end. Based on management's assessment of the credit history with customers having outstanding balances, and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial. There was no bad debt expense for the years ended September 30, 2019 and 2018. Receivables are considered past due when they are outstanding 90 days. Uncollectible accounts receivable is charged to operations during the period they are determined to be uncollectible. There were no receivable balances outstanding 90 days or more as of September 30, 2019 or 2018.

Property and Equipment

Property and equipment are stated at cost and depreciated over their estimated useful lives ranging from three to five years using the straight-line method. The Organization follows the practice of capitalizing all expenditures for these assets of \$2,000 or greater. The cost of additions and improvements and renewals, which substantially extend the useful life of a particular asset, are capitalized. Repair and maintenance expenditure are charged to operations in the period incurred. The depreciation expense was \$1,543 and \$1,154 for the year ended September 30, 2019 and 2018 respectively.

Grant and Deferred Revenue

The Organization receives grants and awards from various government agencies. Grant funds are deferred when received and recognized as revenue when earned, which is at the time qualifying expenses are incurred. The Organization's grant support activity is subject to review by granting entities.

Memberships

All membership receipts are recognized revenue when received.

**Ohio Domestic Violence Network**  
**Notes to Financial Statements**  
**For the Years Ended September 30, 2019 and 2018**

**Note B – Summary of Significant Accounting Policies (continued)**

Contributions

Contributions received are recorded as without donor restrictions or with donor restrictions support depending on the existence or nature of donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Fair Value Measurements

FASB ASC 820-10-65 establishes a framework for measuring fair value under accounting principles generally accepted in the United States of America, clarifies the definition of fair value within that framework, and expands financial statement disclosures about the use of fair value measurements. The financial statement preparation and disclosure provisions are effective for financial statements issued for annual periods beginning after November 15, 2007. Accordingly, the Organization values its investment for fair value.

Fair Value Option

FASB ASC 825-10-25 allows companies to voluntarily choose, at specified election dates, to measure many financial assets (as well as certain non-financial instruments that are similar to financial instruments) at fair value (the “fair value option”). The election is made on an instrument-by-instrument basis and is irrevocable. If the fair value option is elected for an instrument, FASB ASC 825-10-25 specifies that all subsequent changes in fair value for that instrument must be reported on the performance indicator.

Fair Value Disclosure

The Organization has adopted FASB Accounting Standards Update ASU 2010-06, Improving Disclosures about Fair Value Measurements. This standard requires disclosures on the amount and reason for transfers in and out of Level 1 and 2 recurring fair value measurements. The standard also requires disclosure of activities, on a gross basis, including purchases, sales, issuances and settlements, in reconciliation of Level 3 fair value recurring measurements. The standard clarifies existing disclosure requirements on the levels of disaggregation and disclosures about inputs and valuation techniques. All of the Organization’s financial instruments measured at fair value consist of assets which are valued using the Level1 inputs as of September 30, 2019 and 2018.

**Ohio Domestic Violence Network**  
**Notes to Financial Statements**  
**For the Years Ended September 30, 2019 and 2018**

**Note B – Summary of Significant Accounting Policies (continued)**

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal and state income taxes. Therefore, there are no provisions for income taxes on the financial statements. The prior three years' returns are subject to audit by the Internal Revenue Service (IRS).

Concentrations of Risk

The Organization receives a substantial amount of its support from the U.S. Department of Health and Human Services and the U.S. Department of Justice. A significant reduction in this level of support, if this were to occur, would have a negative effect on the Organization's activities. For the years ended September 30, 2019 and 2018, the Organization received 97% and 93% respectively, of its grant revenue from these funding sources.

The financial statements include investments in equity securities and mutual funds. The underlying investment securities are exposed to various risks, such as interest rate market and credit risks. Due to the inherent level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and those changes could materially affect the amounts reported in the financial statements.

Functional Allocation of Expenses

The Organization allocates joint costs to program services, management and general, and fundraising classifications. Cost allocation occurs whenever costs are associated with more than one activity, and are attributed to each specific activity. The Organization allocates expenses to the various programs and supporting services based on actual or estimated time employees spend on each function and other accrual costs incurred.

Accounting for Uncertainty in Income Taxes

The Organization follows FASB ASC 740-10-65, regarding uncertainty in incomes taxes. The Organization evaluates all tax positions in conformity with FASB ASC 450 for contingencies, and as such would reserve for any tax positions deemed probable of not being sustained by the IRS. The Organization recognized tax benefits only to the extent that the Organization believes it is "more likely than not" that its tax position will be sustained upon IRS examination. The Organization does not have a provision for unpaid federal income taxes (liability for unrecognized tax benefits) related to uncertain tax positions in the statements of financial position, as it believes all tax positions take would "more than likely than not" be sustained upon IRS examination.

**Ohio Domestic Violence Network**  
**Notes to Financial Statements**  
**For the Years Ended September 30, 2019 and 2018**

**Note C – Grants Receivable**

Grants receivable consisted of the following as of September 30:

	<u>2019</u>	<u>2018</u>
U.S. Department of Health and Human Services	\$ 61,567	\$ 69,350
U.S. Department of Justice	75,656	84,334
State Grants Receivable	<u>571,119</u>	<u>238,163</u>
	<u>\$ 708,342</u>	<u>\$ 391,847</u>

**Note D – Marketable Securities**

Fair market values of the Organization’s marketable securities consisted of the following as of September 30:

	<u>2019</u>	<u>2018</u>
Mutal Funds	\$ 759,211	\$ 749,245
Stocks	<u>0</u>	<u>0</u>
	<u>\$ 759,211</u>	<u>\$ 749,245</u>

**Ohio Domestic Violence Network**  
**Notes to Financial Statements**  
**For the Years Ended September 30, 2019 and 2018**

**Note E – Deferred Grant Revenue**

Deferred grant revenue consisted of the following as of September 30:

	<u>2019</u>	<u>2018</u>
Verizon Foundation	\$ 11,346	\$ 12,459
TJX Foundation	17,491	0
Allstate Foundation	24,192	98,719
PC	1,844	1,869
Cardinal Health	9,700	6,200
OSBF Grant	30,887	0
Columbus Foundation	20,000	0
Other	24,267	42,595
	<u>\$ 139,727</u>	<u>\$ 161,842</u>

**Note F – Operating Leases**

The Organization has entered into a five-year office lease agreement until May 31, 2021. The lease has the option to renew for two terms of five years each. Rent expense for the years ended September 30, 2019 and 2018 was \$44,887 and \$44,946.

The following schedule summarizes the minimum annual lease payments under non-cancelable operating lease agreements with original terms in excess of one year for each of the remaining years as of September 30, 2019 and in the aggregate:

<u>Year ending September 30:</u>	<u>2019</u>
2020	\$ 45,771
2021	15,492
Thereafter	0
	<u>\$ 61,263</u>

**Ohio Domestic Violence Network**  
**Notes to Financial Statements**  
**For the Years Ended September 30, 2019 and 2018**

**Note G – Retirement Plan**

The Organization sponsors a Tax Deferred Annuity 403(b) Plan (the “Plan”) for all eligible employees. The Plan requires that the Organization contribute 2% of the participant’s compensation after one year of service, but can contribute more at its discretion. The Organization’s contribution was 6% of eligible participants’ compensation for a total of \$52,551 and \$46,027 for the years ended September 30, 2019 and 2018 respectively.

**Note H – Other Grants and Contracts**

The other contracts and grants include funds received from the Ohio Child Welfare Program, Futures Without Violence, Avon Products Foundation, Key Bank, Healthpath Foundation, BRAVO, and OAESV.

**Note I – Liquidity Management**

The Organization’s financial assets available within one year of the balance sheet date for general expenditures are as follows:

	2019	2018
Cash and Cash Held for Others	\$ 189,236	\$ 360,796
Accounts & Grants Receivables	717,763	418,964
Marketable Securities	759,211	749,245
Line of Credit available for use	100,000	100,000
	\$ 1,766,210	\$ 1,629,005

**Note J – Line of Credit**

The Organization has up to \$100,000 available on a line of credit, none of which was utilized as of September 30, 2019 and 2018. The note is a Loan Management Account, and therefore has no maturity date. The note is secured by assets of the marketable securities. It bears interest at the variable LIBOR (London Interbank Offered Rate) plus the Spread (3.125%).

**Note K – Subsequent Events**

The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through November 26, 2019, the date on which the financial statements were available to be issued.



**Ohio Domestic Violence Network  
Schedule of Federal Expenditures  
For the Year Ended September 30, 2019**

<u>Program Title</u>	<u>Pass-Through Entity Identifying Number/ Grant Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services</u> Domestic Violence	6 NUS4CE002310-02-04	93.136	\$ 395,101
Total Health and Human Services			<u>395,101</u>
<u>U.S. Department of Justice</u> Office on Violence against Women (Direct Award) Total CFDA #16.556	2017-DW-AX-0022	16.556	<u>86,338</u> 86,338
Enhancing Access and Attitudinal Changes in Domestic Violence Shelters for Individuals with Disabilities Total CFDA #16.582	2016-XV-GX-K012	16.582	<u>475,315</u> 475,315
Passed Through Ohio Office of Criminal Justice Services: Overcoming Barriers Total CFDA #16.524	2018-WL-AX-0004	16.524	<u>76,696</u> 76,696
Passed Through Ohio Department of Public Safety Office of Criminal Justice Services Violence Against Women Act Violence Against Women Act Total CFDA #16.588	2016-WF-VA5-8192a 2016-WF-VA5-8192	16.588 16.588	<u>12,600</u> <u>13,353</u> 25,953
Passed Through Ohio Attorney General Crime Victim Section Grant Program: Trauma Informed Initiative (VOCA) Total CFDA #16.575	2019-VOCA-132133375	16.575	<u>1,658,429</u> 1,658,429
Engaging Young African American Men on Ohio Campuses Total CFDA #16.888	2017-CY-AX-0017	16.888	<u>85,073</u> 85,073
Total Department of Justice			<u>2,407,804</u>
Total Expenditures of Federal Awards			<u>\$ 2,802,905</u>

**Basis of Presentation**

The schedule of expenditures of federal awards includes the federal grant activities of Ohio Domestic Violence Network and is presented on the accrual basis of accounting. The information in the 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.

**Ohio Domestic Violence Network**  
**Notes to Schedule of Federal Expenditures**  
**For the Years Ended September 30, 2019**

**1. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal grantor programs of the Organization. All federal assistance received directly from federal agencies, as well as financial assistance passed through state government agencies, is included on the schedule.

**2. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note B to the Organization's basic financial statements.

**3. Relationship to General Purpose Financial Statements**

All grants, including pass-through grants, appear on the face of the Schedule of Expenditures of Federal Awards and are summarized on the basis financial statements.

**4. Indirect Cost Rate**

The Organization has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Accompanying**

**Information**



**INDEPENDENT AUDITORS' 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**

Board of Directors  
Ohio Domestic Violence Network  
Columbus, Ohio

I 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 Ohio Domestic Violence Network (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, 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 my report thereon date November 26, 2019.

***Internal Control Over Financial Reporting***

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

*A deficiency in internal control* exists when the design or operating 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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weakness. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Ohio Domestic Violence Network's financial statements are free from material misstatement, I 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 statements amounts. However, providing an opinion on compliance with those provisions was not an object of my audit, and accordingly, I 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 result 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.

A handwritten signature in black ink that reads "Sam Brown". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Sam Brown, CPA, Inc.  
Troy, Ohio  
November 26, 2019



**Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

Board of Directors  
Ohio Domestic Violence Network  
Columbus, Ohio

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

I have audited Ohio Domestic Violence Network's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Ohio Domestic Violence Network's major federal programs for the year ended September 30, 2019. Ohio Domestic Violence Network's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questions costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

My responsibility is to express an opinion on compliance for each of Ohio Domestic Violence Network's major federal programs based on my audit of the compliance requirements referred to above. I conducted my 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 requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award (Uniform Guidance). Those standards and the Uniform Guidance require that I 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 Ohio Domestic Violence Network's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Ohio Domestic Violence Network's compliance.

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

In my opinion, Ohio Domestic Violence Network complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

## **Report on Internal Control over Compliance**

Management of Ohio Domestic Violence Network is responsible for establishing and maintaining effective internal control over compliance with compliance requirements referred to above. In planning and performing my audit of compliance, I considered Ohio Domestic Violence Network's internal control over compliance with the requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Ohio Domestic Violence Network'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 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 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 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.


My 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. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

I have audited the financial statements of Ohio Domestic Violence Network as of and for the year ended September 30, 2019, and have issued by report thereon dated November 26, 2019, which contained an unmodified opinion on the financial statements. My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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. 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 my opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink, appearing to read "Sam Brown", with a long, sweeping horizontal stroke extending to the right.

Sam Brown, CPA, Inc.  
Troy, Ohio  
November 26, 2019



**Ohio Domestic Violence Network  
Schedule of Findings and Questioned Cost  
For the Year Ended September 30, 2019**

**A. Summary of Audit Results**

Financial Schedule

Type of Auditors' Report	Unqualified
Internal Control over Financial Reporting	
Material Weaknesses Identified	No
Significant Deficiencies Identified	None Reported
Noncompliance or other matters material to the financial schedule?	No

Awards and Grants

Internal Control over Program	
Material Weaknesses Identified	No
Significant Deficiencies Identified	None Reported
Type of auditors' report issued in compliance for major federal programs	Unqualified
Audit findings disclosed that are required to be reported in accordance with U.S Office of Management and Budget (OMB) Circular A-133, Section 510 (a)?	No

Identification of Major Federal Programs

Name of federal program or cluster	CFDA Numbers:
Domestic Violence	93.136
Legal Assistance to Victims	16.524
Trauma Information	16.575
Individual with Disabilities	16.582
Dollar threshold used to distinguish between type A and type B programs.	\$ 750,000
Auditee qualified as a low risk auditee?	Yes

**B. Findings - Financial Statement Audit**

None.

**C. Findings - Major Federal Award Programs Audits**

None.

**D. Schedule of Prior Year Findings**

None.