

The Rape Crisis Center
Financial Statements
and Supplementary Information
June 30, 2015 and 2014

SCHRIVER | CARMONA | CARRERA P.L.L.C.
Certified Public Accountants

The Rape Crisis Center

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Independent Auditor's Report

To the Board of Trustees of
The Rape Crisis Center

Report on the Financial Statements

We have audited the accompanying financial statements of The Rape Crisis Center (the Center) (a nonprofit organization), 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 for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Rape Crisis Center as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Independent Auditor's Report (Continued)

Report on Summarized Comparative Information

We have previously audited the Center's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 15, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

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*, 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 our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2015, on our consideration of the Center'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 Center's internal control over financial reporting and compliance.



Schrivier, Carmona & Carrera, PLLC

San Antonio, Texas

September 24, 2015

Financial Statements

The Rape Crisis Center

Statements of Financial Position June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and Cash Equivalents	\$ 148,663	\$ 43,255
Accounts Receivable:		
Grants Receivable	125,652	89,266
United Way Services Funding for the next Fiscal Year	355,489	333,634
Pledges Receivable, net of allowance for doubtful accounts	49,630	67,980
Prepays	5,109	5,109
Property and Equipment, net of accumulated depreciation	<u>8,881</u>	<u>11,921</u>
Total Assets	\$ <u>693,424</u>	\$ <u>551,165</u>
Liabilities and Net Assets		
Liabilities:		
Accounts Payable	\$ 39	\$ 2,559
Accrued Expenses	76,186	73,286
Notes Payable	<u>48,989</u>	<u>68,444</u>
Total Liabilities	<u>125,214</u>	<u>144,289</u>
Net Assets:		
Unrestricted	125,383	41,984
Temporarily Restricted	<u>442,827</u>	<u>364,892</u>
Total Net Assets	<u>568,210</u>	<u>406,876</u>
Total Liabilities and Net Assets	\$ <u>693,424</u>	\$ <u>551,165</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Statements of Activities
Years Ended June 30, 2015 and 2014

	2015			2014		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Support and Revenues						
Government Grants	\$ 791,628	\$ -	\$ 791,628	\$ 723,862	\$ -	\$ 723,862
United Way	-	355,489	355,489	5,785	333,634	339,419
Foundation Grants	181,395	55,730	237,125	69,255	-	69,255
Contributions	92,088	18,700	110,788	79,354	19,175	98,529
Program Income	92,761	-	92,761	81,805	-	81,805
Special Events, net of expenses of \$15,990 and \$49,303 in 2015 and 2014, respectively	30,188	-	30,188	24,853	-	24,853
Other Income	239	-	239	4,949	-	4,949
Net Assets Released from Restrictions	351,984	(351,984)	-	463,555	(463,555)	-
Total Support and Revenues	1,540,283	77,935	1,618,218	1,453,418	(110,746)	1,342,672
Expenses						
Program Services:						
Client Services	842,885	-	842,885	751,320	-	751,320
Public Education	410,895	-	410,895	426,501	-	426,501
Total Program Services	1,253,780	-	1,253,780	1,177,821	-	1,177,821
Supporting Services						
General and Administrative	131,372	-	131,372	115,528	-	115,528
Fundraising	71,732	-	71,732	48,656	-	48,656
Total Supporting Services	203,104	-	203,104	164,184	-	164,184
Total Expenses	1,456,884	-	1,456,884	1,342,005	-	1,342,005
Changes in Net Assets	83,399	77,935	161,334	111,413	(110,746)	667
Net Assets at Beginning of Year	41,984	364,892	406,876	(69,429)	475,638	406,209
Net Assets at End of Year	\$ 125,383	\$ 442,827	\$ 568,210	\$ 41,984	\$ 364,892	\$ 406,876

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Statement of Functional Expenses Year Ended June 30, 2015

	Program Services		Supporting Services		Totals
	Client Services	Public Education	General and Administrative	Fundraising	
Accounting	\$ -	\$ -	\$ 9,750	\$ -	\$ 9,750
Advertising	4,667	-	360	-	5,027
Bad Debt	-	-	-	-	-
Conferences and Meetings	2,108	1,066	262	185	3,621
Contract Services	4,786	1,191	8,118	1,666	15,761
Depreciation	-	-	3,040	-	3,040
Equipment Rental/Maintenance	12,109	6,123	1,506	1,061	20,799
Insurance	10,022	2,378	585	412	13,397
Interest Expense	-	-	4,510	-	4,510
Memberships	-	-	1,815	-	1,815
Occupancy	59,485	30,080	7,397	5,210	102,172
Other	2,799	2,767	4,596	241	10,403
Payroll Expenses	694,893	351,427	86,436	60,850	1,193,606
Postage	568	287	71	50	976
Project Supplies	1,486	-	-	-	1,486
Staff Training	6,951	3,690	-	-	10,641
Supplies	9,685	4,897	1,206	847	16,635
Survivor Assistance	19,505	-	-	-	19,505
Telephone	8,519	4,308	1,060	746	14,633
Travel	5,302	2,681	660	464	9,107
Total Expenses	\$ 842,885	\$ 410,895	\$ 131,372	\$ 71,732	\$ 1,456,884

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Statement of Functional Expenses Year Ended June 30, 2014

	Program Services		Supporting Services		Totals
	Client Services	Public Education	General and Administrative	Fundraising	
Accounting	\$ -	\$ -	\$ 9,750	\$ -	\$ 9,750
Advertising	744	-	-	95	839
Bad Debt	-	-	20,810	-	20,810
Conferences and Meetings	1,100	1,175	60	-	2,335
Contract Services	2,113	963	1,141	117	4,334
Depreciation	-	-	4,332	-	4,332
Equipment Rental/Maintenance	5,057	2,928	532	354	8,871
Insurance	9,705	2,803	509	340	13,357
Interest Expense	-	-	4,523	-	4,523
Memberships	313	182	33	22	550
Occupancy	56,000	32,421	5,895	3,930	98,246
Other	989	573	104	70	1,736
Payroll Expenses	633,511	365,592	64,268	40,708	1,104,079
Postage	573	332	60	40	1,005
Project Supplies	9,196	317	-	-	9,513
Staff Training	4,497	2,077	1,656	1,852	10,082
Supplies	7,001	4,053	737	491	12,282
Survivor Assistance	10,007	-	-	-	10,007
Telephone	9,078	5,255	956	637	15,926
Travel	1,436	7,830	162	-	9,428
Total Expenses	\$ 751,320	\$ 426,501	\$ 115,528	\$ 48,656	\$ 1,342,005

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Statements of Cash Flows Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash Flows From Operating Activities:		
Change in Net Assets	\$ 161,334	\$ 667
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	3,040	4,332
Bad Debt	-	20,810
(Increase) Decrease in:		
Grants Receivable	(36,386)	(21,068)
United Way Services Funding for Next Fiscal Year	(21,855)	(15,884)
Pledges Receivable	18,350	(17,019)
Prepaid Expenses	-	442
Increase (Decrease) in:		
Accounts Payable	(2,520)	(20,546)
Accrued Expenses	2,900	12,696
Net Cash Provided (Used) by Operating Activities	<u>124,863</u>	<u>(35,570)</u>
Cash Flows From Financing Activities:		
Payments on Notes Payable	(19,455)	(12,490)
Net Cash (Used) by Financing Activities	<u>(19,455)</u>	<u>(12,490)</u>
Net Increase (Decrease) in Cash	105,408	(48,060)
Cash, Beginning of Year	<u>43,255</u>	<u>91,315</u>
Cash, End of Year	\$ <u>148,663</u>	\$ <u>43,255</u>
Supplemental Disclosures:		
Interest Paid	<u>\$ 2,685</u>	<u>\$ 2,735</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2015 and 2014

Note A: Nature of Organization

Alamo Area Rape Crisis Center dba The Rape Crisis Center (the Center) is a nonprofit corporation chartered in 1975. The two programs of the Center are as follows:

- *Client services* – the purpose of which is to provide supportive services of crisis intervention and counseling to survivors of sexual assault in Bexar County. This program strives to ensure that the survivors of sexual assault are treated humanely and with sensitivity. The Center advocates that all sexual assault survivors have the right to receive proper medical care, sensitive police response and vigorous prosecution of the perpetrator. The Center provides emotional support to sexual assault survivors, informs them about the legal process, and accompanies them through the court proceedings. The Center assists sexual assault survivors and refers them to other agencies in Bexar County based on their individual needs.
- *Public education* – which strives to educate the general public about the nature and scope of sexual assault and about the services that are available to the survivors. The Center also offers safety suggestions to the public.

Note B: Summary of Accounting Principles

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting in conformity with generally accepted accounting principles (GAAP). Net assets, support and revenue, and expenses are classified according to three classes of net assets:

- *Unrestricted net assets* – net assets that are not subject to donor-imposed stipulations.
- *Temporarily restricted net assets* – net assets subject to donor-imposed stipulations that may or will be met either by actions of the Center and/or the passage of time.
- *Permanently restricted net assets* – net assets subject to donor-imposed stipulations that they be maintained permanently by the Center.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated on the basis of estimates by management among the programs and supporting services, based primarily on the nature of the expense concerned and percentages of time allocated to these functions.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent 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.

Reclassification

Certain amounts in the 2014 financial statements have been reclassified to conform to the 2015 presentation.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2015 and 2014

Note B: Summary of Accounting Principles (Continued)

Cash and Cash Equivalents

For purposes of reporting cash flows, the Center considers all certificates of deposit and money market fund purchases with an original maturity of three months or less to be cash equivalents.

Property and Equipment

Property and equipment are stated at cost or at their estimated market value at the date of receipt from donors. Depreciation is computed for financial statement purposes on a straight-line basis over the estimated useful lives as follows:

Furniture and Equipment	5 to 10 years
Leasehold Improvements	15 years

Contributions and Grants

Contributions and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in unrestricted net assets. All other donor restricted support is reported as an increase in temporarily restricted net assets or permanently restricted net assets, depending on the nature of the restriction. Temporarily restricted net assets are reclassified to unrestricted net assets upon expiration of the time restriction and are reported in the Statement of Activities as "net assets released from restrictions". Restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted contributions.

Donated Services, Material, and Facilities

The Center receives donated services from unpaid volunteers who perform a variety of tasks that assist the Center in carrying out its programs. During the years ended June 30, 2015 and 2014, the value of contributed services was not recognized because the criteria for recognition of such volunteer efforts under GAAP were not met. Donated materials are valued based on their estimated fair market value on the date of contribution.

Fair Value of Financial Instruments

The Center's financial instruments include cash, receivables and payables. The carrying amount of these financial instruments as reflected in the Statement of Financial Position approximates fair value.

Federal Income Taxes

The Center is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying statements. In addition, the Center has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) for the Internal Revenue Code. There was no unrelated business income for the year ended June 30, 2015. The Center is not subject to the Texas margin tax.

Management is not aware of any tax position that would have a significant impact on its financial position. The Center's tax returns for years 2010 through 2013 remain subject to examination.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2015 and 2014

Note B: Summary of Accounting Principles (Continued)

Concentration of Credit Risk

Financial instruments that potentially subject the Center to concentrations of credit risk consist of its cash balances at the bank if such balance exceeds the related federal deposit insurance. The cash balance at the bank did not exceed FDIC limit at June 30, 2015 and 2014.

Fair Value Measurements

The Center adopted the provisions of Accounting Standards Codification 820, "Fair Value Measurements and Disclosures." ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market. ASC 820 established a framework for measuring fair value in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. The adoption of ASC 820 did not affect the Center's financial position or results of operations.

Note C: Concentration of Revenue and Accounts Receivable

The Center's revenue from government fees and grants was as follows:

Type of Grant	Original Source	2015		2014	
		Amount	Percent of Total Support and Revenue	Amount	Percent of Total Support and Revenue
Victims of Crime Act Violence Against Women Act	Federal	\$ 321,374	20%	\$ 288,685	21%
Sexual Assault Prevention & Crisis Services	Federal	87,347	5%	89,278	6%
Sexual Assault Services	Federal	89,863	5%	91,526	7%
Sexual Assault Prevention & Crisis Services	Federal	26,525	2%	-	-
Other Victims Assistance Grant	State	149,899	9%	151,006	11%
Crisis Services	State City	39,887 76,733	2% 5%	40,440 62,927	3% 4%
Total		\$ 791,628	48%	\$ 723,862	52%

Receivables consist primarily of cost reimbursement requests outstanding at year-end related to various contracts from the State of Texas under Federal grant programs.

The United Way support received for the years ended June 30, 2015 and 2014 amounted to \$333,634 and \$317,750, or 21% and 22%, respectively, of total support and revenue. The Center's approved United Way allocation for the year ending June 30, 2016 is \$355,489; this unconditional promise to give is included in "Grants Receivable" on the Statement of Financial Position.

In the event any of the above funding is terminated, the Center's ability to continue as a going concern could be affected.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2015 and 2014

Note D: Pledges Receivable

The Center received several pledges to help with client services and public education. The pledges are considered unconditional and, therefore, were recorded as a receivable when the award letter was received or the pledge was made. The Center has established an allowance for doubtful accounts of \$0 and \$21,150 as of June 30, 2015 and 2014, respectively. No discount to present value has been recorded on the pledges receivable due to the insignificance of the discount involved.

Pledges receivable are scheduled to be collected as follows at June 30, 2015:

Receivable in less than one year	\$ 19,295
Receivable in one to five years	<u>30,335</u>
Total Pledges Receivable	49,630
Less: Allowance for Uncollected Pledges	<u>-</u>
Pledges Receivable, net of allowance for doubtful accounts	<u>\$ 49,630</u>

Note E: Property and Equipment

Fixed Assets consist of the following:

	<u>2015</u>	<u>2014</u>
Furniture and Equipment	\$ 105,286	\$ 105,286
Leasehold Improvements	35,256	35,256
Less: Accumulated Depreciation	<u>(131,661)</u>	<u>(128,621)</u>
Property and Equipment, net of accumulated depreciation	<u>\$ 8,881</u>	<u>\$ 11,921</u>

Depreciation expense for the years ended June 30, 2015 and 2014 was \$3,040 and \$4,332, respectively.

Note F: Temporarily Restricted Net Assets

Temporarily restricted net assets consisted of the following:

	<u>2015</u>	<u>2014</u>
Client and Prevention Services	\$ 151,710	95,980
Crisis Intervention	259,509	237,654
Time Restricted	<u>31,608</u>	<u>31,258</u>
Total Temporarily Restricted Net Assets	<u>\$ 442,827</u>	<u>\$ 364,892</u>

The Rape Crisis Center

Notes to Financial Statements
June 30, 2015 and 2014

Note G: Lease Commitments

In 2015, the Center renewed their office space lease effective April 1, 2015 and expiring March 31, 2017. The amount of total rent expense for the years ended June 30, 2015 and 2014 was \$102,172 and \$98,246, respectively.

Future minimum lease payments at June 30, 2015 are as follows:

2016	\$	118,901
2017		<u>91,686</u>
Total	\$	<u>210,587</u>

Note H: Contingencies

The Center's programs are supported through federal, state, and local grant programs that are governed by various rules and regulations. Expenses charged to the grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the Center has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of management, there are no contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been made in the accompanying financial statements for such contingencies.

Note I: Notes Payable

The Center has a note payable to Frost National Bank. The note bears an interest of prime plus 1.25%, which totaled 4.50% as of June 30, 2015, and is payable in monthly installments of \$1,941 for 48 months. The note is secured by accounts receivable, furniture, and equipment. The balance of the note payable was \$48,989 at June 30, 2015.

Future maturities of notes payable at June 30, 2015 are as follows:

2016	\$	21,519
2017		22,513
2018		<u>4,957</u>
Total	\$	<u>48,989</u>

Note J: Accrued Leave

Salaried employees earn paid leave at varying rates from fifteen to twenty-five days per year based on length of employment. Eighty hours of accrued leave may be carried over to the following year of continued employment. Accrued leave at the date of resignation or termination is paid out. At June 30, 2015 and 2014 the accrued leave balance was \$26,251 and \$23,032, respectively, and is included in "Accrued Expenses" on the Statement of Financial Position.

Note K: Subsequent Events

Subsequent events have been evaluated through the date of this report, which is the date the financial statements were available to be issued.

Supplementary Information

**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 Trustees of
The Rape Crisis Center

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 Rape Crisis Center (the Center) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expense, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 24, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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.

Compliance and Other Matters

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

**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* (Continued)**

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 Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "Schriver Carmona Carrera".

Schrive, Carmona & Carrera, PLLC

San Antonio, Texas

September 24, 2015

**Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control
Over Compliance in Accordance with OMB Circular A-133**

To the Board of Trustees of
The Rape Crisis Center

Report on Compliance for Each Major Federal Program

We have audited The Rape Crisis Center's (the Center's) 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 Center's major federal programs for the year ended June 30, 2015. The Center'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 Center'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; 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 Center'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 Center's compliance.

Opinion on Each Major Federal Program

In our opinion, the Center 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.

**Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control
Over Compliance in Accordance with OMB Circular A-133 (Continued)**

Report on Internal Control Over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center'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 Center's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Schrivier, Carmona & Carrera, PLLC

San Antonio, Texas

September 24, 2015

The Rape Crisis Center

Schedule of Expenditures of Federal and State Awards Year Ended June 30, 2015

<u>Agency/Pass through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Grant ID Number</u>	<u>Federal Grant Expended During the Year</u>	<u>State Grant Expended During the Year</u>
<i>U.S. Department of Justice</i>				
Pass Through Governor's Criminal Justice Division				
Violence Against Women Formula Grant	16.588	2404605	\$ 87,347	\$ -
Victims of Crime Act Formula Grant Program	16.575	1375515	64,754	-
		2768001	111,405	-
		1375516	145,215	-
Sexual Assault Services Formula Program	16.017	2642403	<u>26,525</u>	<u>-</u>
<i>Total U.S. Department of Justice</i>			<u>435,246</u>	<u>-</u>
<i>U.S. Department of Health and Human Services</i>				
Pass Through Office of the Attorney General				
Sexual Assault Prevention and Crisis Services	93.136	1449537	55,217	-
		1558402	17,570	-
Sexual Assault Prevention and Crisis Services	93.991	1557396	<u>17,076</u>	<u>-</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>89,863</u>	<u>-</u>
<i>Office of the Attorney General</i>				
Sexual Assault Prevention and Crisis Services	N/A	1550771	-	149,899
Other Victims Assistance Grant	N/A	1551605	<u>-</u>	<u>39,887</u>
<i>Total Office of the Attorney General</i>			<u>-</u>	<u>189,786</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>\$ 525,109</u>	<u>\$ 189,786</u>

The Rape Crisis Center

Notes to Schedule of Expenditures of Federal and State Awards
June 30, 2015

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (the Schedule) includes the federal and state grant activity of the Center under programs of the federal and state governments for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of State, Local Governments and Non-Profit Organizations*.

Because the Schedule presents only a selected portion of the operations of the Center, it is not intended and does not present the financial position, changes in net assets or cash flows of the Center. Therefore, some amounts presented in the Schedule may differ from amounts presented in the financial statements.

All of the Center's federal and state awards were in the form of cash assistance for the year ended June 30, 2015.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the basis of accounting using accounting principles generally accepted in the United States of America (GAAP). Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Costs Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C: Reconciliation to Financial Statements

Total Expenditures of Federal Awards	\$	525,109
Total Expenditures of State Awards		189,786
Local Funding Sources		<u>76,733</u>
Government Grants	\$	<u><u>791,628</u></u>

The Rape Crisis Center

Federal Awards – Schedule of Findings and Questioned Costs
Year Ended June 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal Control Over Financial Reporting: Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	No
Noncompliance material to the financial statements?	No

Federal Awards

Internal Control Over Major Programs: Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular, Section 510(a) of Circular A-133?	No

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.575	Victims of Crime Act Formula Grant Program

Dollar threshold used to distinguish between Type A and Type B programs	\$300,000
Auditee qualified as low-risk auditee?	No

SECTION II - FINANCIAL STATEMENT FINDINGS None

SECTION III - FEDERAL AWARD FINDINGS None

The Rape Crisis Center

Schedule of Findings and Questioned Costs – Prior Year
Year Ended June 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued Unmodified

Internal Control Over Financial Reporting:

Material weakness(es) identified? No

Significant deficiencies identified that are not considered
to be material weakness(es)? No

Noncompliance material to the financial statements? No

Federal Awards N/A

SECTION II - FINANCIAL STATEMENT FINDINGS None

SECTION III - FEDERAL AWARD FINDINGS N/A