

The Rape Crisis Center

Financial Statements
and Compliance Report

June 30, 2014 and 2013

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, 2014 and 2013, 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, 2014 and 2013, 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)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2014, 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.

A handwritten signature in cursive script, reading "Schriver Carmona Carrera".

Schriver, Carmona & Carrera, PLLC

San Antonio, Texas

October 15, 2014

Financial Statements

The Rape Crisis Center

Statements of Financial Position June 30, 2014 and 2013 (Restated)

	<u>2014</u>	<u>2013</u> (Restated)
Assets		
Cash and Cash Equivalents	\$ 43,255	\$ 91,315
Accounts Receivable:		
Grants Receivable	89,266	68,198
United Way Services Funding for the next Fiscal Year	333,634	317,750
Pledges Receivable, net of allowance for doubtful accounts	67,980	71,770
Prepays	5,109	5,551
Property and Equipment, net of accumulated depreciation	<u>11,921</u>	<u>16,254</u>
Total Assets	<u>\$ 551,165</u>	<u>\$ 570,838</u>
Liabilities and Net Assets		
Liabilities:		
Accounts Payable	\$ 2,559	\$ 23,105
Accrued Expenses	73,286	60,590
Line of Credit	-	-
Notes Payable	68,444	80,934
Total Liabilities	<u>144,289</u>	<u>164,629</u>
Net Assets:		
Unrestricted	41,984	(69,429)
Temporarily Restricted	364,892	475,638
Total Net Assets	<u>406,876</u>	<u>406,209</u>
Total Liabilities and Net Assets	<u>\$ 551,165</u>	<u>\$ 570,838</u>

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

The Rape Crisis Center

Statements of Activities Years Ended June 30, 2014 and 2013 (Restated)

	2014			2013 (Restated)		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Support and Revenues						
Government Grants	\$ 723,862	\$ -	\$ 723,862	\$ 637,607	\$ -	\$ 637,607
United Way	5,785	333,634	339,419	10,493	317,750	328,243
Foundation Grants	69,255	-	69,255	225,130	46,500	271,630
Contributions	79,354	19,175	98,529	28,471	-	28,471
Program Income	81,805	-	81,805	80,257	-	80,257
Special Events, net of expenses of \$49,303 and \$41,806 in 2014 and 2013, respectively	24,853	-	24,853	17,280	5,000	22,280
Other Income	4,949	-	4,949	2,044	-	2,044
Net Assets Released from Restrictions	463,555	(463,555)	-	320,200	(320,200)	-
Total Support and Revenues	1,453,418	(110,746)	1,342,672	1,321,482	49,050	1,370,532
Expenses						
Program Services:						
Client Services	751,320	-	751,320	662,201	-	662,201
Public Education	426,501	-	426,501	405,459	-	405,459
Total Program Services	1,177,821	-	1,177,821	1,067,660	-	1,067,660
Supporting Services						
General and Administrative	115,528	-	115,528	171,197	-	171,197
Fundraising	48,656	-	48,656	48,883	-	48,883
Total Supporting Services	164,184	-	164,184	220,080	-	220,080
Total Expenses	1,342,005	-	1,342,005	1,287,740	-	1,287,740
Changes in Net Assets	111,413	(110,746)	667	33,742	49,050	82,792
Net Assets at Beginning of Year	(69,429)	475,638	406,209	(62,520)	426,588	364,068
Prior Period Adjustment	-	-	-	(40,651)	-	(40,651)
Net Assets at End of Year	\$ 41,984	\$ 364,892	\$ 406,876	\$ (69,429)	\$ 475,638	\$ 406,209

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	
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	374	117	3,567
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
Printing and Publications	-	-	-	-	-
Professional Fees	-	-	10,517	-	10,517
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

Statement of Functional Expenses Year Ended June 30, 2013

	Program Services		Supporting Services		Totals
	Client Services	Public Education	General and Administrative	Fundraising	
Advertising	\$ 505	\$ 6,000	\$ -	\$ -	\$ 6,505
Bad Debt	-	-	14,848	-	14,848
Conferences and Meetings	627	1,470	305	-	2,402
Contract Services	900	-	-	-	900
Depreciation	-	-	6,958	-	6,958
Equipment Rental/Maintenance	2,223	1,616	373	127	4,339
Insurance	5,396	2,548	876	318	9,138
Interest Expense	-	-	5,617	-	5,617
Memberships	610	367	127	46	1,150
Occupancy	49,253	29,584	10,257	3,683	92,777
Other	568	826	152	-	1,546
Payroll Expenses	574,333	345,597	115,157	43,531	1,078,618
Postage	699	419	145	52	1,315
Printing and Publications	-	40	-	80	120
Professional Fees	-	-	12,750	-	12,750
Staff Training	1,422	3,416	-	-	4,838
Supplies	4,578	2,552	1,250	288	8,668
Survivor Assistance	11,543	-	-	-	11,543
Telephone	8,516	5,115	1,774	637	16,042
Travel	1,028	5,909	608	121	7,666
Total Expenses	\$ 662,201	\$ 405,459	\$ 171,197	\$ 48,883	\$ 1,287,740

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

The Rape Crisis Center

Statements of Cash Flows Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Cash Flows From Operating Activities:		
Change in Net Assets	\$ 667	\$ 82,792
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	4,332	6,958
Bad Debt	20,810	14,848
(Increase) Decrease in:		
Grants Receivable	(21,068)	16,598
United Way Services Funding for Next Fiscal Year	(15,884)	(26,443)
Pledges Receivable	(17,019)	7,528
Prepaid Expenses	442	5,988
Increase (Decrease) in:		
Accounts Payable	(20,546)	(9,301)
Accrued Expenses	12,696	(21,613)
Net Cash Provided (Used) by Operating Activities	<u>(35,570)</u>	<u>77,355</u>
Cash Flows From Financing Activities:		
Net Borrowings (Payments) on Line of Credit	-	(80,934)
Proceeds from Notes Payable	-	80,934
Payments on Notes Payable	(12,490)	-
Net Cash Provided (Used) by Financing Activities	<u>(12,490)</u>	<u>-</u>
Net Increase (Decrease) in Cash	(48,060)	77,355
Cash, Beginning of Year	<u>91,315</u>	<u>13,960</u>
Cash, End of Year	\$ <u>43,255</u>	\$ <u>91,315</u>
Supplemental Disclosures:		
Interest Paid	\$ <u>2,735</u>	\$ <u>4,180</u>

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

The Rape Crisis Center

Notes to Financial Statements
June 30, 2014 and 2013

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.

Restatement

An adjustment was made to properly record a payroll liability as of June 30, 2013. The result was a decrease of \$40,651 to the beginning unrestricted net assets balance.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2014 and 2013

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 funds 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 lives useful lives as follow:

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 year ended June 30, 2014 and 2013, the value of contributed services was not recognized because the criteria for recognition of such volunteer effort 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, 2014. 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 2009 through 2012 remain subject to examination.

Concentration of Credit Risk

Financial instruments that potentially subject the Center to concentrations of credit risk consist of its cash balance 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, 2014 and 2013.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2014 and 2013

Note B: Summary of Accounting Principles (Continued)

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, 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	2014		2013	
		Amount	Percent of Total Support and Revenue	Amount	Percent of Total Support and Revenue
Victims of Crime Act	Federal	\$ 288,685	21%	\$ 164,488	12%
Violence Against Women Act	Federal	89,278	6%	78,112	6%
Sexual Assault Prevention & Crisis Services	Federal	91,526	7%	114,377	8%
Sexual Assault Prevention & Crisis Services	State	151,006	11%	158,707	11%
Other Victims Assistance Grant	State	40,440	3%	44,391	3%
Crisis Services	City	62,927	4%	77,532	5%
Total		\$ 723,862	52%	\$ 637,607	45%

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, 2014 and 2013 amounted to \$317,750 and \$301,800, or 23% and 21%, respectively, of total support and revenue. The Center's approved United Way allocation for the year ending June 30, 2015 is \$333,634; 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, 2014 and 2013

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 \$21,150 and \$17,767 as of June 30, 2014 and 2013, 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, 2014:

Receivable in less than one year	\$ 18,852
Receivable in one to five years	<u>70,278</u>
Total Pledges Receivable	89,130
Less: Allowance for Uncollected Pledges	<u>(21,150)</u>
Pledges Receivable, net of allowance for doubtful accounts	<u>\$ 67,980</u>

Of the outstanding pledges noted above, \$14,650 consists of amounts pledged by members of the Board of Trustees.

Note E: Property and Equipment

Fixed Assets consist of the following:

	<u>2014</u>	<u>2013</u>
Furniture and Equipment	\$ 105,286	\$ 112,655
Leasehold Improvements	35,256	35,256
Less: Accumulated Depreciation	<u>(128,621)</u>	<u>(131,657)</u>
Property and Equipment, net of accumulated depreciation	<u>\$ 11,921</u>	<u>\$ 16,254</u>

Depreciation expense for the years ended June 30, 2014 and 2013 was \$4,332 and \$6,958, respectively.

Note F: Temporarily Restricted Net Assets

Temporarily restricted net assets consisted of the following:

	<u>2014</u>	<u>2013</u>
Client and Prevention Services	\$ 95,980	188,731
Crisis Intervention	237,654	224,137
Time Restricted	<u>31,258</u>	<u>62,770</u>
Total Temporarily Restricted Net Assets	<u>\$ 364,892</u>	<u>\$ 475,638</u>

The Rape Crisis Center

Notes to Financial Statements
June 30, 2014 and 2013

Note G: Lease Commitments

In 2012, the Center renewed their office space lease effective February 1, 2012 and expiring March 31, 2015. The amount of total rent expense for the years ended June 30, 2014 and 2013 was \$98,246 and \$92,777, respectively.

Future minimum lease payments at June 30, 2014 are as follows:

2015	<u>76,632</u>
Total	<u>\$ 76,632</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, 2014, and is secured by accounts receivable, furniture, and equipment. For the first 12 months, the note payment was interest only; effective November 12, 2013, monthly payment for 48 months will be \$1,941. The balance of the note payable was \$68,444 at June 30, 2014.

Future maturities of notes payable at June 30, 2014 are as follows:

2015	\$ 20,630
2016	21,574
2017	22,569
2018	<u>3,671</u>
Total	<u>\$ 68,444</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, 2014 and 2013 the accrued leave balance was \$23,032 and \$19,308, respectively, and is included in "Accrued Expenses" on the Statement of Financial Position.

Note L: 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.

Compliance Report

**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, 2014, 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 October 15, 2014.

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*.

**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 organization'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

October 15, 2014

The Rape Crisis Center

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

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unqualified
Internal Control Over Financial Reporting:	
Material weakness(es) identified?	None
Significant deficiencies identified that are not considered to be material weakness(es)?	None
Noncompliance material to the financial statements?	None
Findings - Financial Statements Audit	None

The Rape Crisis Center

Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unqualified
Internal Control Over Financial Reporting: Material weakness(es) identified?	None
Significant deficiencies identified that are not considered to be material weakness(es)?	None
Noncompliance material to the financial statements?	None
Findings - Financial Statements Audit	None