

The Rape Crisis Center

Financial Statements
and Compliance Report

June 30, 2017 and 2016



The Rape Crisis Center

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Independent Auditor's Report

To the Board of Trustees of
The Rape Crisis Center

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, 2017 and 2016, 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 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 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.

Independent Auditor's Report (Continued)

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, 2017 and 2016, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2017, 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.



Schrive, Carmona & Company, PLLC

San Antonio, Texas

November 15, 2017

Financial Statements

The Rape Crisis Center

Statements of Financial Position June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and Cash Equivalents	\$ 88,742	\$ 185,384
Accounts Receivable:		
Grants Receivable	204,049	127,321
United Way Services Funding for the next Fiscal Year	300,527	356,910
Pledges Receivable, net of allowance for doubtful accounts	47,994	70,552
Prepays	10,621	13,354
Property and Equipment, net of accumulated depreciation	<u>117,151</u>	<u>9,840</u>
Total Assets	\$ <u>769,084</u>	\$ <u>763,361</u>
Liabilities and Net Assets		
Liabilities:		
Accounts Payable	\$ 16,444	\$ 3,957
Accrued Expenses	77,592	92,268
Deferred Rent	5,822	-
Notes Payable	7,441	28,675
Total Liabilities	<u>107,299</u>	<u>124,900</u>
Net Assets:		
Unrestricted	341,693	230,171
Temporarily Restricted	<u>320,092</u>	<u>408,290</u>
Total Net Assets	<u>661,785</u>	<u>638,461</u>
Total Liabilities and Net Assets	\$ <u>769,084</u>	\$ <u>763,361</u>

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

The Rape Crisis Center

Statements of Activities
Years Ended June 30, 2017 and 2016

	2017			2016		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Support and Revenues						
Government Grants	\$ 963,332	\$ -	\$ 963,332	\$ 791,135	\$ -	\$ 791,135
United Way	-	300,527	300,527	-	356,910	356,910
Foundation Grants	274,600	-	274,600	274,251	-	274,251
Contributions	181,623	-	181,623	98,505	37,750	136,255
In-kind Contributions	2,714	-	2,714	11,058	-	11,058
Program Income	66,546	-	66,546	74,699	-	74,699
Special Events, net of expenses of \$25,126 and \$14,224 in 2017 and 2016, respectively	16,977	-	16,977	36,833	-	36,833
Other Income	442	-	442	621	-	621
Net Assets Released from Restrictions	388,725	(388,725)	-	429,197	(429,197)	-
Total Support and Revenues	1,894,959	(88,198)	1,806,761	1,716,299	(34,537)	1,681,762
Expenses						
Program Services:						
Client Services	1,043,824	-	1,043,824	905,942	-	905,942
Public Education	391,014	-	391,014	448,154	-	448,154
Total Program Services	1,434,838	-	1,434,838	1,354,096	-	1,354,096
Supporting Services						
General and Administrative	224,401	-	224,401	142,606	-	142,606
Fundraising	124,198	-	124,198	114,809	-	114,809
Total Supporting Services	348,599	-	348,599	257,415	-	257,415
Total Expenses	1,783,437	-	1,783,437	1,611,511	-	1,611,511
Changes in Net Assets	111,522	(88,198)	23,324	104,788	(34,537)	70,251
Net Assets at Beginning of Year	230,171	408,290	638,461	125,383	442,827	568,210
Net Assets at End of Year	\$ 341,693	\$ 320,092	\$ 661,785	\$ 230,171	\$ 408,290	\$ 638,461

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

The Rape Crisis Center

Statement of Functional Expenses Year Ended June 30, 2017

	Program Services		Supporting Services		Totals
	Client Services	Public Education	General and Administrative	Fundraising	
Advertising	\$ 482	\$ -	\$ -	\$ -	\$ 482
Bad Debt	-	-	12,922	-	12,922
Conferences and Meetings	1,747	665	310	191	2,913
Contract Services	8,503	1,975	15,884	565	26,927
Depreciation	-	-	5,856	-	5,856
Equipment Rental/Maintenance	33,561	12,783	8,711	3,680	58,735
Insurance	5,940	1,907	888	549	9,284
Interest Expense	-	-	3,297	-	3,297
Loss on Disposal	-	-	5,527	-	5,527
Memberships	-	-	370	-	370
Occupancy	100,305	38,205	17,795	11,000	167,305
Other	3,642	1,395	650	421	6,108
Payroll Expenses	822,007	313,093	141,580	90,140	1,366,820
Postage	958	365	170	105	1,598
Printing and Publications	872	332	155	96	1,455
Project Supplies	11,941	2,281	1,897	1,713	17,832
Staff Training	13,979	5,325	2,480	12,084	33,868
Supplies	8,028	3,058	1,424	881	13,391
Survivor Assistance	6,577	-	-	-	6,577
Telephone	18,748	7,141	3,326	2,056	31,271
Travel	6,534	2,489	1,159	717	10,899
Total Expenses	\$ 1,043,824	\$ 391,014	\$ 224,401	\$ 124,198	\$ 1,783,437

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

The Rape Crisis Center

Statement of Functional Expenses Year Ended June 30, 2016

	Program Services		Supporting Services		Totals
	Client Services	Public Education	General and Administrative	Fundraising	
Advertising	\$ 1,456	\$ -	\$ -	\$ -	\$ 1,456
Bad Debt	-	-	6,096	-	6,096
Conferences and Meetings	611	314	79	58	1,062
Contract Services	26,795	1,694	14,735	27,583	70,807
Depreciation	-	-	3,044	-	3,044
Equipment Rental/Maintenance	4,561	2,345	589	434	7,929
Insurance	8,144	2,429	610	449	11,632
Interest Expense	-	-	4,420	-	4,420
Memberships	-	-	1,217	-	1,217
Occupancy	68,393	35,164	8,838	6,506	118,901
Other	1,307	673	2,757	-	4,737
Payroll Expenses	743,443	382,837	96,690	70,844	1,293,814
Postage	666	343	86	63	1,158
Printing and Publications	78	-	-	-	78
Project Supplies	4,490	5,524	-	-	10,014
Staff Training	6,576	3,125	-	6,335	16,036
Supplies	11,454	5,889	1,480	1,090	19,913
Survivor Assistance	12,764	-	-	-	12,764
Telephone	9,175	4,717	1,186	873	15,951
Travel	6,029	3,100	779	574	10,482
Total Expenses	\$ 905,942	\$ 448,154	\$ 142,606	\$ 114,809	\$ 1,611,511

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

The Rape Crisis Center

Statements of Cash Flows Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash Flows From Operating Activities:		
Change in Net Assets	\$ 23,324	\$ 70,251
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	5,856	3,044
Bad Debt	12,922	6,096
Loss on Disposal of Assets	5,527	-
(Increase) Decrease in:		
Grants Receivable	(76,728)	(1,669)
United Way Services Funding for Next Fiscal Year	56,383	(1,421)
Pledges Receivable	9,636	(27,018)
Prepaid Expenses	2,733	(8,245)
Increase (Decrease) in:		
Accounts Payable	12,487	3,918
Accrued Expenses	(8,854)	16,082
Net Cash Provided by Operating Activities	<u>43,286</u>	<u>61,038</u>
Cash Flows From Investing Activities:		
Purchase of Property and Equipment	(118,694)	(4,003)
Net Cash Used by Investing Activities	<u>(118,694)</u>	<u>(4,003)</u>
Cash Flows From Financing Activities:		
Payments on Notes Payable	(21,234)	(20,314)
Net Cash Used by Financing Activities	<u>(21,234)</u>	<u>(20,314)</u>
Net Increase (Decrease) in Cash	(96,642)	36,721
Cash, Beginning of Year	<u>185,384</u>	<u>148,663</u>
Cash, End of Year	\$ <u>88,742</u>	\$ <u>185,384</u>
Supplemental Disclosures:		
Interest Paid	<u>\$ 1,014</u>	<u>\$ 1,915</u>

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

The Rape Crisis Center

Notes to Financial Statements
Years Ended June 30, 2017 and 2016

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.

The Rape Crisis Center

Notes to Financial Statements
Years Ended June 30, 2017 and 2016

Note B: Summary of Accounting Principles (Continued)

Cash and Cash Equivalents

For purposes of reporting cash flows, the Center considers all highly liquid investments with original maturities of three months or less to be cash equivalents. At June 30, 2017 and 2016, there were no 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, 2017 and 2016, 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, 2017. 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 2012 through 2015 remain subject to examination.

The Rape Crisis Center

Notes to Financial Statements
Years Ended June 30, 2017 and 2016

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, established by the Federal Deposit Insurance Corporation (FDIC). The cash balance at the bank did not exceed FDIC limit at June 30, 2017 and 2016.

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.

New Accounting Pronouncements

In February 2016, The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases*, effective for reporting periods beginning after December 15, 2019. Under this new pronouncement, generally, leases with terms of more than 12 months will be recognized on the statement of financial position as an asset (right to use leased asset) and a liability (lease liability). Management expects the impact to operations to be minimal and is currently evaluating the effect this pronouncement will have on the financial statements and related disclosures.

In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 will result in significant changes to financial reporting and disclosures for non-for-profit organizations and is effective for periods beginning after December 15, 2017, with early adoption permitted. The pronouncement replaces the three classes of net assets with two new classes, requires the reporting of expenses by function and natural classification for all not-for-profit organizations, enhances disclosures on liquidity and availability of resources, and includes several other less significant reporting enhancements. Management is currently evaluating the effect this pronouncement will have on the financial statements and related disclosures.

The Rape Crisis Center

Notes to Financial Statements
Years Ended June 30, 2017 and 2016

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	2017		2016	
		Amount	Percent of Total Support and Revenue	Amount	Percent of Total Support and Revenue
Victims of Crime Act Violence Against Women Act	Federal	\$ 441,940	24%	\$ 319,095	19%
Sexual Assault Prevention & Crisis Services	Federal	58,445	3%	80,420	5%
Sexual Assault Services	Federal	93,621	5%	88,687	5%
Sexual Assault Prevention & Crisis Services	Federal	37,629	2%	49,461	3%
Other Victims Assistance Grant	State	190,455	11%	143,006	8%
Crisis Services	State	38,761	2%	45,117	3%
Victims of Crime – Human Trafficking	City	74,141	4%	63,890	3%
Crisis Services	Federal	28,340	2%	-	-
	Federal	-	-	1,459	1%
Total		\$ 963,332	53%	\$ 791,135	47%

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, 2017 and 2016 amounted to **\$356,860** and \$355,489, or **20%** and 21%, respectively, of total support and revenue. The Center's approved United Way allocation for the year ending June 30, 2018 is **\$300,527**.

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

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. As of June 30, 2017 and 2016, an allowance for doubtful accounts has not been established as management believes that all accounts are collectible. 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, 2017:

Receivable in less than one year	\$ 28,429
Receivable in one to five years	19,565
Total Pledges Receivable	47,994
Less: Allowance for Uncollected Pledges	-
Pledges Receivable, net of allowance for doubtful accounts	\$ 47,994

The Rape Crisis Center

Notes to Financial Statements
Years Ended June 30, 2017 and 2016

Note E: Property and Equipment

Fixed Assets consist of the following:

	<u>2017</u>	<u>2016</u>
Furniture and Equipment	\$ 95,513	\$ 109,289
Leasehold Improvements	101,525	35,256
Less: Accumulated Depreciation	<u>(79,887)</u>	<u>(134,705)</u>
Property and Equipment, net of accumulated depreciation	<u>\$ 117,151</u>	<u>\$ 9,840</u>

Depreciation expense for the years ended June 30, 2017 and 2016 was **\$5,856** and \$3,044, respectively.

Note F: Temporarily Restricted Net Assets

Temporarily restricted net assets consisted of the following:

	<u>2017</u>	<u>2016</u>
Client and Prevention Services	\$ 96,727	\$ 102,636
Crisis Intervention	203,800	254,274
Time Restricted	<u>19,565</u>	<u>51,380</u>
Total Temporarily Restricted Net Assets	<u>\$ 320,092</u>	<u>\$ 408,290</u>

Note G: Lease Commitments

In January 2017, the Center entered into a non-cancellable lease for office space that expires January 2027. The amount of total rent expense related to the lease for the years ended June 30, 2017 and 2016 was **\$150,197** and \$118,901, respectively.

Future minimum lease payments at June 30, 2017 are as follows:

2018	\$ 187,594
2019	190,699
2020	193,804
2021	196,909
Thereafter	<u>1,156,094</u>
Total	<u>\$ 1,925,100</u>

In the current year the organization had \$5,822 in lease expense that was deferred for future periods.

The Rape Crisis Center

Notes to Financial Statements
Years Ended June 30, 2017 and 2016

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 5.50% as of June 30, 2017, is payable in monthly installments of \$1,941 for 48 months, and matured in September 2017. The note is secured by accounts receivable, furniture, and equipment. The balance of the note payable was \$7,441 at June 30, 2017.

Future maturities of notes payable at June 30, 2017 are as follows:

2018	\$ <u>7,441</u>
Total	\$ <u>7,441</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, 2017 and 2016 the accrued leave balance was **\$20,403** and \$22,801, 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.

Compliance Report

**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, 2017, 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 November 15, 2017.

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.



Schrivier, Carmona & Company, PLLC

San Antonio, Texas

November 15, 2017

The Rape Crisis Center

Schedule of Findings and Questioned Costs
Year Ended June 30, 2017

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

The Rape Crisis Center

Schedule of Findings and Questioned Costs – Prior Year
Year Ended June 30, 2016

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