



**THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.**

UNIFORM GUIDANCE REPORT PACKAGE  
YEARS ENDED JUNE 30, 2022 AND 2021

ATLANTA, GA

*DLC CPAs*

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*CERTIFIED PUBLIC ACCOUNTANTS*

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**REPORT ON FINANCIAL STATEMENTS AND ON THE SUPPLEMENTARY SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS ISSUED IN A SINGLE AUDIT – NONPROFIT ORGANIZATION**

*INDEPENDENT AUDITOR'S REPORT*

To the Board of Directors  
The Partnership Against Domestic Violence, Inc.  
Atlanta, Georgia

**Report on the Audit of the Financial Statements**

We have audited the accompanying financial statements of The Partnership Against Domestic Violence, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. In our opinion, the financial statements present fairly, in all material respects, the financial position of The Partnership Against Domestic Violence, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Partnership Against Domestic Violence, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Partnership Against Domestic Violence, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

See independent accountant's audit report and notes to financial statements

## **Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Partnership Against Domestic Violence, Inc.’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Partnership Against Domestic Violence, Inc.’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Prior Period Financial Statements**

The financial statements of The Partnership Against Domestic Violence, Inc. as of June 30, 2021, were audited by other auditors whose report dated September 23, 2022, expressed an unmodified opinion on those statements.

## **Supplementary 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 and state awards, as required by Title 2 U.S. code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

See independent accountant’s audit report and notes to financial statements

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2023 on our consideration of The Partnership Against Domestic Violence Inc.'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 solely 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 the effectiveness of The Partnership Against Domestic Violence Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Partnership against Domestic Violence Inc.'s internal control over financial reporting and compliance



Suwanee, GA  
July 28, 2023

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
STATEMENT OF FINANCIAL POSITION  
YEARS ENDED JUNE 30, 2022 AND 2021

	<u>ASSETS</u>	
	<u>2022</u>	<u>2021</u>
<b>Current assets</b>		
Cash and cash equivalents (Note 1)	\$ 1,453,707	\$ 1,832,445
Governmental grant receivables (Note 1)	1,082,912	1,203,088
Pledges receivables, no allowance deemed necessary (Note 7)	3,450	2,455
Investments (Note 10)	59,762	304,065
Prepaid expenses and other assets	321,308	229,517
Operating leases right-of-use assets (Note 4)	149,097	-
<b>Total current assets</b>	<u>3,070,236</u>	<u>3,571,570</u>
Property and equipment, net (Note 2)	3,923,607	4,280,006
Irrevocable beneficial interest trust (Note 10)	262,192	299,873
<b>Total assets</b>	<u>\$ 7,256,035</u>	<u>\$ 8,151,449</u>
 <b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>Current liabilities</b>		
Accounts payable	\$ 100,801	\$ 125,428
Accrued expenses	131,621	105,368
Deferred revenue	94,429	157,929
Notes payable (Note 3)	-	1,059,608
Short-term operating lease liabilities (Note 4)	50,956	-
<b>Total current liabilities</b>	<u>377,807</u>	<u>1,448,333</u>
Long-term operating lease liabilities (Note 4)	74,072	-
<b>Total liabilities</b>	<u>\$ 451,879</u>	<u>\$ 1,448,333</u>
<b>Net assets</b>		
Without donor restrictions	6,083,566	5,934,083
With donor restrictions (Note 5)	720,590	769,033
<b>Total net assets</b>	<u>6,804,156</u>	<u>6,703,116</u>
<b>Total liabilities and net assets</b>	<u>\$ 7,256,035</u>	<u>\$ 8,151,449</u>

See independent accountant's audit report and notes to financial statements

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS  
YEAR ENDED JUNE 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Public Support and Revenues:</b>			
Public Support:			
Federal, state and local	\$ 3,081,876	\$ -	\$ 3,081,876
United Way	-	-	-
Contributions	903,346	-	903,346
Special events, net of expenses of 180,180	277,389	-	277,389
Total Public support	<u>4,262,611</u>	<u>-</u>	<u>4,262,611</u>
Other Revenues and Losses:			
Investment income, net	(143,034)	-	(143,034)
Other Income	1,196,612	-	1,196,612
Change in irrevocable beneficial interest trust	-	(37,681)	-
Total Other Revenues and Losses	<u>1,053,578</u>	<u>(37,681)</u>	<u>1,053,578</u>
Net Assets Released From Restrictions	-	-	-
 Total Public Support and Revenues	 <u>5,316,189</u>	 <u>(37,681)</u>	 <u>5,278,508</u>
<b>Expenses</b>			
Program Services			
Prevention and outreach	663,036		663,036
Shelters	2,856,259	-	2,856,259
Supportive housing	974,655	-	974,655
Total Program Services	<u>4,493,950</u>	<u>-</u>	<u>4,493,950</u>
Supporting Services			
General and administrative	292,508	-	292,508
Resources development/fundraising	391,012	-	391,012
Total Supporting Services	<u>683,520</u>	<u>-</u>	<u>683,520</u>
 Total expenses	 <u>5,177,470</u>	 <u>-</u>	 <u>5,177,470</u>
Increase in Net Assets	138,719	(37,681)	101,038
<b>Net Assets, Beginning of Year</b>	<u>\$ 5,934,083</u>	<u>\$ 769,033</u>	<u>\$ 6,703,116</u>
<b>Net Assets, End of Year</b>	<u>\$ 6,072,802</u>	<u>\$ 731,352</u>	<u>\$ 6,804,156</u>

See independent accountant's audit report and notes to financial statements

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS  
YEAR ENDED JUNE 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Public Support and Revenues:</b>			
Public Support:			
Federal, state and local	\$ 3,153,056	\$ -	\$ 3,153,056
United Way	24,378	-	24,378
Contributions	2,451,960	95,000	2,546,960
Special events, net of expenses of 180,180	200,951	-	200,951
Total Public support	<u>5,830,345</u>	<u>95,000</u>	<u>5,925,345</u>
Other Revenues and Losses:			
Investment income, net	58,521		58,521
Other Income	31,771		31,771
Change in irrevocable beneficial interest trust		73,614	
Total Other Revenues and Losses	<u>90,292</u>	<u>73,614</u>	<u>163,906</u>
Net Assets Released From Restrictions	<u>48,723</u>	<u>(48,723)</u>	<u>-</u>
 Total Public Support and Revenues	 <u>5,969,360</u>	 <u>119,891</u>	 <u>6,089,251</u>
<b>Expenses</b>			
Program Services			
Prevention and outreach	646,898		646,898
Shelters	2,745,238	-	2,745,238
Supportive housing	1,059,668	-	1,059,668
Total Program Services	<u>4,451,804</u>	<u>-</u>	<u>4,451,804</u>
Supporting Services			
General and administrative	281,062		281,062
Resources development/fundraising	374,302		374,302
Total Supporting Services	<u>655,364</u>		<u>655,364</u>
 Total expenses	 <u>5,107,168</u>	 <u>-</u>	 <u>5,107,168</u>
Increase in Net Assets	862,192	119,891	982,083
<b>Net Assets, Beginning of Year</b>	<u>\$ 5,071,891</u>	<u>\$ 649,142</u>	<u>\$ 5,721,033</u>
<b>Net Assets, End of Year</b>	<u>\$ 5,934,083</u>	<u>\$ 769,033</u>	<u>\$ 6,703,116</u>

See independent accountant's audit report and notes to financial statements

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2022

	Program Services			Supporting Services			Total
	Prevention and Outreach	Shelters	Supportive Housing	Total Program Services	General and Administrative	Resource Development/Fundraising	
Salaries and related expenses	\$ 479,784	\$ 1,649,948	\$ 243,663	\$ 2,373,395	\$ 225,678	\$ 301,678	\$ 2,900,752
Insurance	15,148	52,094	7,693	74,935	7,125	9,525	91,585
Direct expense	7,483	25,735	3,800	37,018	3,520	4,705	45,244
Legal and professional fees	28,764	98,918	14,608	142,290	13,530	18,086	173,906
Office expenses	3,378	11,617	1,716	16,711	1,589	2,124	23,955
Technology	23,774	81,759	12,074	117,607	11,183	14,949	143,739
Printing and promotions	3,661	12,589	1,859	18,109	1,722	2,302	22,133
Occupancy expenses	55,015	189,193	27,940	272,148	25,878	34,592	332,617
Specific assistance	41,177	329,419	658,838	1,029,434	-	-	1,029,434
Vehicle and travel	1,649	5,670	837	8,156	776	1,037	9,969
Other	3,203	11,015	1,627	15,845	1,507	2,014	15,834
Total expenses before depreciation and amortization	663,036	2,467,957	974,655	4,105,648	292,508	391,012	4,789,168
Depreciation and amortization	-	388,302	-	388,302	-	-	388,302
Total expenses	\$ 663,036	\$ 2,856,259	\$ 974,655	\$ 4,493,950	\$ 292,508	\$ 391,012	\$ 5,177,470

See independent accountant's audit report and notes to financial statements

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2021

	Program Services			Supporting Services			Total
	Prevention and Outreach	Shelters	Supportive Housing	General and Administrative	Resource Development/Fundraising	Supporting Services	
Salaries and related expenses	\$ 467,910	\$ 1,609,110	\$ 237,632	\$ 220,093	\$ 294,212	\$ 514,305	\$ 2,828,957
Insurance	10,221	35,149	5,191	4,808	6,427	11,235	61,795
Direct expense	4,010	13,791	2,037	1,886	2,521	4,407	24,245
Legal and professional fees	25,813	88,768	13,109	12,142	16,230	28,372	156,062
Office expenses	2,007	6,902	1,019	944	1,262	2,206	12,135
Technology	21,226	72,995	10,780	9,984	13,347	23,331	128,332
Printing and promotions	7,463	25,666	3,790	3,511	4,693	8,204	45,123
Occupancy expenses	53,016	182,318	26,925	24,937	33,335	58,272	320,531
Specific assistance	51,614	372,809	757,347	-	-	-	1,181,769
Vehicle and travel	778	2,675	395	366	489	855	4,703
Other	2,840	9,768	1,443	1,339	1,786	3,125	17,177
<b>Total expenses before depreciation and amortization</b>	<b>646,898</b>	<b>2,419,951</b>	<b>1,059,668</b>	<b>280,010</b>	<b>374,302</b>	<b>654,312</b>	<b>4,780,829</b>
Depreciation and amortization	-	325,287	-	1,052	-	1,052	326,339
<b>Total Expenses</b>	<b>\$ 646,898</b>	<b>\$ 2,745,238</b>	<b>\$ 1,059,668</b>	<b>\$ 281,062</b>	<b>\$ 374,302</b>	<b>\$ 655,364</b>	<b>\$ 5,107,168</b>

See independent accountant's audit report and notes to financial statements

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 101,040	\$ 982,083
Adjustments to reconcile change in net assets to net cash to net cash provided (required) by operating activities:		
Depreciation and amortization	388,302	326,339
Net realized and unrealized gain	-	(127,487)
Change in irrevocable beneficial interest trust	37,681	(57,768)
(Increase) decrease in assets:		
Governmental grants receivable	119,181	(744,217)
Pledges receivable	(91,791)	(2,455)
Right-of-use asset	(149,097)	
Prepaid expenses and other assets	26,253	(13,496)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(24,627)	62,000
Long term and short term lease liability	125,028	
Deferred revenue	(63,500)	157,929
Net Cash Provided (required) by Operating Activities	<u>468,470</u>	<u>582,928</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Sale (purchase) of investments, net	244,303	66,112
Purchases of property and equipment	(31,903)	(72,616)
Net Cash Provided (required) by Investing Activities	<u>212,400</u>	<u>(6,504)</u>
<b>CASH FLOWS FROM NON-CASH INVESTING &amp; FINANCING ACTIVITIES</b>		
Proceeds from notes payable- PPP Loan	(1,059,608)	531,228
Net Cash Provided (required) by Financing Activities	<u>(1,059,608)</u>	<u>531,228</u>
Net change in Cash and Cash Equivalents	(378,738)	1,107,652
Cash and Cash Equivalents, Beginning of Year	<u>1,832,445</u>	<u>724,793</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,453,707</u>	<u>\$ 1,832,445</u>

See independent accountant's audit report and notes to financial statements

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities:** The Partnership Against Domestic Violence, Inc. (the "Agency") is a voluntary health and welfare organization providing emergency assistance to people who have been victimized by domestic violence. The Agency is supported by grants and contributions.

**Basis of Accounting:** The Agency follows accounting standards set by the Financial Accounting Standards Board ("FASB"). The FASB sets accounting principles generally accepted in the United States of America ("GAAP").

**Presentation:** The accompanying financial statements present "net assets". Net assets, along with revenues, expenses, gains and losses, are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Agency and changes therein are classified and reported as follows:

- **Net Assets Without Donor Restrictions** – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency.
- **Net Assets with Donor Restrictions** – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that such resources be maintained in perpetuity.

**Risks and Uncertainties:** The Agency's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents, grants receivable and investments. At times, cash and cash equivalents may exceed federally insured amounts. The Agency believes it reduces risks associated with balances in excess of federally insured amounts by maintaining its cash and cash equivalents with major financial institutions with sound financial standing. Management continually monitors receivable balances and believes that its exposure to credit risk is limited. Investment securities are exposed to various risks, such as interest rate risk, market risk, and credit risk. The Agency has experienced a disruption of normal business operations caused by COVID-19 during 2020 and subsequent to year-end. The overall impact cannot be determined through the date of this report; however, it is reasonably possible that changes in risks in the near term could occur which could result in a material change to the financial statements.

**Grants and Contracts:** For the years June 30, 2022 and 2021, the Agency received approximately 65% and 71%, respectively, of its total public funding through various government agencies. Receivables arise from reimbursements owed through these government contracts. The Agency's ability to collect amounts due is affected by the acceptance of reimbursable expenses and performance-based outcomes, which meet contract requirements. As of June 30, 2022 and 2021 the amounts from grants and contracts are \$3,081,876 and \$3,153,056 respectively.

**Cash and Equivalents:** The Agency considers all highly liquid investments, except for those held for long-term investment, with maturities of three months or less when purchased to be cash equivalents. As of June 30, 2022 and 2021 the amounts from cash and equivalents are \$1,453,707 and \$1,832,445 respectively.

See independent accountant's audit report

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Contributions:** Contributions of cash and services are recorded as net assets without donor restrictions or net assets with donor restrictions support depending on the existence and/or nature of any donor restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions upon satisfaction of the time or purpose restriction and reported in the statement of activities as net assets released from restrictions. The Agency recognizes pledges as revenue when received and uses discounting for recording long-term pledges.

Contributions are recognized when the donor makes a promise to give that is in substance, unconditional. Bad debts are expensed and charged against the allowance account when deemed uncollectible based upon a periodic review of collections. Management has deemed that there is no allowance necessary at June 30, 2022 and 2021. The Agency recognizes contributions from cash, securities, or other assets: a pledges receivable; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. For the year ended June 30, 2022, the agency received approximately 31% of its total public funding from one donor.

**Government Support:** A portion of the Agency's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Agency has incurred expenditures in compliance with specific contract or grant provisions. If amounts received prior to incurring qualifying expenditures, these amounts are reported as refundable advances in the statement of financial position.

**Property and Equipment:** Purchased property and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from twenty years for buildings, five to seven years for equipment, or the lease term for leasehold improvements. Repairs and maintenance are expensed as incurred, but any betterment that extends the useful life is capitalized.

**Donated Materials, Securities, and Services:** All non-cash gifts (other than personal services) are recorded at their estimated fair value at date of receipt. Contributed services are reflected in the financial statements at the fair value of the services received. In accordance with GAAP, contributions of services are recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. There were no services for the years ended June 30, 2022 and 2021. The Agency received \$0 and \$91,745 of other in-kind donations for the years ended June 30, 2022 and 2021 respectively.

Donations or property and equipment are recorded as support at their estimated fair value. Such donations are reported as support without restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Agency reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

See independent accountant's audit report

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Beneficial Interest in Perpetual Trust:** The Agency is the beneficiary of an irrevocable beneficial interest trust held and administered by a local community foundation (the "Foundation"). The trust was created by an agreement between the Agency and the Foundation. In accordance with the terms of the agreement, the Agency has recorded \$150,000 of net assets with donor restrictions that is to be maintained in perpetuity. Amounts in excess of \$150,000 can be used to provide for maintenance, repairs, renovations and upkeep of a building occupied by the Agency. Amounts in excess of \$150,000 are recorded as net assets with donor restrictions until expended. Fair value for the beneficial interest trust is measured using the fair value of the assets held in the trust as reported by the trustee as of June 30, 2022 and 2021. The Agency considers the measurement of its beneficial interest in the trust to be a Level 3 measurement within the fair value hierarchy because even though that measurement is based on the unadjusted fair values of the trust assets reported by the trustee, the Agency will never receive those assets or have the ability to direct the trustee to redeem them.

**Investments:** Investments are reported at fair market value. Unrealized gains and losses arising from changes in the fair market value of the investments are reported in the statement of activities and changes in net assets as increases or decreases in net assets without donor restrictions. As of June 30, 2022 and 2021 the amounts from investments are \$59,762 and \$304,065 respectively.

**Income Taxes:** The Agency is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code, as amended, and is classified by the Internal Revenue Service as other than a private foundation. Accordingly, no provision or liability for federal and state income taxes has been recorded in the accompanying financial statements.

The Agency annually evaluates all federal and state income tax positions. This process includes an analysis of whether these income tax positions the Agency takes meet the definition of an uncertain tax position under the Income Taxes Topic of the Financial Accounting Standards Codification. In the normal course of business, the Agency is subject to examination by the federal and state taxing authorities. In general, the Agency is no longer subject to tax examinations for the tax years ending before June 30, 2019.

**Functional Expenses:** The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and related benefits, insurance, professional services, office expenses, information technology, interest, occupancy, depreciation, and amortization, which are allocated on a basis of estimates of time and effort.

**Estimates:** The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

See independent accountant's audit report

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 2 – PROPERTY AND EQUIPMENT**

Major classes of property and equipment consisted of the following at June 30:

	<b>2022</b>	<b>2021</b>
Land	\$ 1,256,700	\$ 1,256,700
Building and building improvements	6,025,831	6,019,117
Office Furniture and equipment	671,404	646,215
Vehicles	252,162	252,162
	8,206,097	8,174,194
Less: Accumulated Depreciation	4,282,490	3,894,188
Property and equipment in use, net	<b>\$ 3,923,607</b>	<b>\$ 4,280,006</b>

Depreciation expense was \$388,302 and \$326,339 for the years ended June 30, 2022 and 2021, respectively.

**NOTE 3 – FINANCIAL ARRANGEMENTS**

**Line of Credit:** The Agency has a \$200,000 line of credit agreement with a financial institution. The line of credit bore interest at the Prime rate of interest, an effective rate of 3.50% at June 30, 2021. There were no outstanding borrowings at June 30, 2022 and 2021. The line of credit expired on May 15, 2022. The Agency obtained a new line of credit on September 23, 2022 with a \$250,000 limit bearing interest at prime plus 0.25% payable on demand.

**Paycheck Protection Program:** In April 2020, the Agency obtained a Small Business Administration (“SBA”) loan under the Paycheck Protection Program (“PPP”) in the amount of \$528,380. The PPP loan bears interest at 1% and will follow the repayment terms outlined by the Coronavirus Aid, Relief, and Economic Securities Act (the “CARES Act”) and the Paycheck Protection Program Flexibility Act (“PPFPA”). The Agency applied for PPP loan proceeds to be forgiven with the lending institution and they were approved for the PPP loan forgiveness on July 26, 2021.

**NOTE 4 – LEASING ACTIVITIES**

The Agency leases office space and equipment under non-cancelable leases. Subsequent to year end, the Agency entered into a new lease to consolidate its office space and is included in the future payments as scheduled below:

	<b>2022</b>
<b>Operating Leases</b>	
Operating lease right-of-use-asset	\$ 149,097
Other current liabilities	50,956
Operating lease liabilities	74,072
Total operating lease liabilities	<b>\$ 125,028</b>

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THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS**

At June 30, 2022 and 2021 the components of net assets with donor restrictions were as follows:

	<u>2022</u>	<u>2021</u>
<b>Subject to expenditure for specified purposes:</b>		
Building reserve fund	\$ 398,636	\$ 411,400
Specific programming initiatives	59,762	57,760
Beneficial interest in perpetual trust, distributions restricted for building maintenance	<u>262,192</u>	<u>299,873</u>
	<u>\$ 720,590</u>	<u>\$ 769,033</u>

**NOTE 6 – CONTIGENCIES**

In 2010, the Agency received a community development block grant (CDBG) from Gwinnett County in the amount of \$1,500,000 for the acquisition of a building. In return, the Agency has signed a promissory note that is secured by a Security Deed in the event the Agency defaults on the promissory note. The promissory note expires in November 2030. If the building is used for a purpose other than as a domestic violence shelter or sold prior to November 2030, the Agency is required to return \$1,500,000 to the Gwinnett County Community Development program. After November 2030, the building becomes the unencumbered property of the Agency.

Certain federally funded programs are routinely subject to special audit. The audit reports, which are prepared by the auditors for the Agency pursuant to specific regulatory requirements, are required to be submitted to both the Agency and various federal agencies. Such agencies have the authority to determine liabilities as well as to limit, suspend, or terminate the federal programs. Since the Agency does not expect claims to arise as a result of such audits, no provision for liabilities, if any, has been provided in the accompanying financial statements.

**NOTE 7 – LIQUIDITY AND AVAILABILITY**

The Agency's financial assets available for general expenditures, that is, without donor or other restriction limiting their use, within one year of the statement of financial position as of June 30, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,453,707	\$ 1,832,445
Government grants receivable	1,082,912	1,203,088
Pledges Receivable	3,450	2,455
Investments	59,762	304,065
Irrevocable beneficial interest trust	262,192	299,873
Donor imposed restrictions	<u>(720,590)</u>	<u>(769,033)</u>
Financial assets available to meet cash needs for general expenditures	<u>\$ 2,141,433</u>	<u>\$ 2,872,893</u>

As part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the Agency invests cash in excess of daily requirements in short-term investments.

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THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 8 – REVENUE**

A summary of disaggregated revenue information follows:

	2022	2021
Contracts with customers		
recognized at a point of time	\$ 277,389	\$ 200,951
Grants and contributions	3,985,222	5,724,394
Other revenue	1,015,897	163,906
Total revenue	\$ 5,278,508	\$ 6,089,251

Revenue from medical service programs and other program services are recognized as a point in time. The Organization’s customers are individuals located in Atlanta, Georgia and surrounding counties. There are no contract assets or liabilities as of June 30, 2022 and 2021.

**NOTE 9 – BENEFICIAL INTEREST IN ASSETS HELD AT THE COMMUNITY FOUNDATION**

The organization has transferred assets to the Community Foundation for Greater Atlanta which is holding them as endowed component funds (the Funds) for the benefit of the Organization. The Organization has granted the Foundation variance power that gives the Foundation’s Board the power to use the Funds for other purposes in certain circumstances. The Funds are subject to the Foundation’s investments and spending policies. The Organization reports the fair value of the Funds as beneficial interest in assets held at Community Foundation in the statements of the financial position and reports distributions received as investment income. Changes in the value of the funds are reported as gains or losses in the statement of activities.

Changes in the Funds for the year ended June 30, 2022 are as follows:

Balance at June 30, 2021	\$ 299,873
Additional amounts invested in funds	-
Net Investment Earnings	(21,093)
Grants Approved	(12,765)
Administrative fees	(3,823)
Share of appreciation of funds	-
Balance at June 30, 2022	\$ 262,192

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THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 10 – FAIR VALUE MEASUREMENTS**

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurements date. There are three levels of inputs that may be used to measure fair values:

*Level 1* - Unadjusted quoted prices for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

*Level 2* – Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in inactive markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
  - Observable; or
  - Can be corroborated by observable market data.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

*Level 3* – inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following the description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022.

*Beneficial interest in assets held at the Community Foundation:* The fair value of beneficial interest in assets held by the Foundation is based on upon the net present value of expected future cash flows. The Organization does not have the ability to redeem this beneficial interest and withdrawals are limited to the terms of the Organization's agreement with the Foundation.

The preceding methods described may produce a fair value calculation that may not be indicative of net realized value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements at the reporting date.

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THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 10 – FAIR VALUE MEASUREMENTS (CONTINUED)**

Assets and liabilities measured at fair value on a recurring basis, are summarized for the year ended June 30, 2022 and 2021.

	<b>2022</b>			
	Fair Value	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 38,613	\$ 38,613	\$ -	\$ -
Mutual funds	525,292	525,292	-	-
Equities	582,700	582,700	-	-
Foundation fund	59,762	-	-	59,762
Irrevocable beneficial interest trust	262,192	-	-	262,192
	\$ 1,468,559	\$ 1,146,605	\$ -	\$ 321,954

  

	<b>2021</b>			
	Fair Value	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 6,238	\$ 6,238	\$ -	\$ -
Mutual funds	227,707	227,707	-	-
Foundation fund	70,120	-	-	70,120
Irrevocable beneficial interest trust	299,873	-	-	299,873
	\$ 603,938	\$ 233,945	\$ -	\$ 369,993

**Changes in Fair Value Levels**

The availability of observable market data is monitored to assess the appropriate classification of financial institutions within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Management evaluated the significance of transfer between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the year ended June 30, 2022 and 2021 there were no significant transfers in or out of Levels 1, 2 or 3.

**NOTE 11 – CONCENTRATIONS**

The Organization maintains cash deposits with financial institutions at June 30, 2022 and 2021, in excess of federally insured limits of \$0 and \$780,921, respectively. The organization maintains equity and fixed income positions with financial institutions at June 30, 2022 and 2021 in excess of insured limits of \$607,992 and \$0, respectively. The Organization believes the risk is low for excess cash, equity and fixed income as the funds are maintained in high credit quality financial institutions.

For the years ended June 30, 2022 and 2021, the Organization received approximately 86% and 71%, respectively, of its public support and revenue from the average of its three grantors. Receivables arise from reimbursements owed through these government contracts. As of June 30, 2022 and 2021 grants receivable from CoC were \$1,445,580, grants receivables from VOCA were \$1,802,980, and grants receivables from FVP were \$1,199,917. The Organization's ability to collect amounts due is affected by the acceptance of reimbursable expenses and performance-based outcomes, which meet contract requirements.

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THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

**NOTE 12 - SUBSEQUENT EVENTS**

As of July 28, 2023, there were no subsequent events identified that require disclosure. Management has evaluated subsequent events through July 28, 2023 the date the financial statements were available to be issued.

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**SUPPLEMENTARY INFORMATION**

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED JUNE 30, 2022 AND 2021

Federal Grantor/Pass-Through Grantor/ Program of Cluster Title	CFDA Number	Pass-through Entity Contract Number	Federal Expenditures
<b>U.S Department of Housing and Urban Development</b>			
Pass-through from Gwinnett County Emergency Shelter Grant Program	14.231	E-21-UC-13-0004	<u>30,000</u>
Direct award			
Continuum of Care- Transitional Housing	14.267	GA0372D4B012002	463,566
Continuum of Care- Transitional Housing	14.267	GA0262L4B002007	126,111
Continuum of Care- Transitional Housing	14.267	GA0338L4B022004	121,399
Continuum of Care- Transitional Housing	14.267	HUDDV21	118,937
			<u>830,014</u>
Pass-through from Atlanta			
Community Development Block Grant	14.218	220132588	6,109
Community Development Block Grant	14.218	220132578	50,000
			<u>56,109</u>
Pass through from Fulton County			
Youth and Community Services Division	93.550	21RFP102320C-MH	25,000
Youth and Community Services Division	93.550	22RFP100821C-MH	37,594
			<u>62,594</u>
Total U.S Department of Housing and Urban Development			<u>978,717</u>
<b>U.S Department of Justice</b>			
Pass-through from the State of GA Criminal Justice Coordination Council Victims of Crime Assistance Program (VOCA)	16.575	C20-8-173	875,324
			<u>875,324</u>
Pass-through from Office on Violence Against Women			
Transitional Housing Assistance for Victims of Domestic Violence, Stalking, or Sexual Assault	16.736	2018-WH-AX-0007	162,625
Consolidated and Technical Assistance Grant Program to Address Children and Youth			
Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies	16.888	2019-CY-AX-0002	137,576
			<u>137,576</u>
Total U.S Department of Homeland Security			<u>1,175,525</u>
<b>U.S Department of Health and Human Services</b>			
Pass-through from the State of GA Criminal Justice Coordination Council			
Family Violence Prevention- ARPA COVID	93.671	V52-8-030	2,226
Family Violence Prevention- CESF	93.671	B50-8-063	115,390
Family Violence Prevention- FVPSA ARPA	93.671	V51-8-035	10,175
Family Violence Prevention- FVPSA Fulton	93.671	V21-8-029	42,952
Family Violence Prevention- FVPSA Gwinnett	93.671	V21-8-030	27,901
Family Violence Prevention- MINI	93.671	V21-8-072	62,500
Family Violence Prevention- State Fulton	93.671	X22-8-031	467,902
Family Violence Prevention- State Gwinnett	93.671	X22-8-031	299,038
			<u>1,028,084</u>
Total U.S Department of Health and Human Services			<u>1,028,084</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,182,326</u>

See independent accountant's audit report

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAN ENDED JUNE 30, 2022

**NOTE 1 – GENERAL**

The accompanying schedule of expenditures of federal awards (the “SEFA”) is presented using the accrual basis of accounting, which is described in Note 1 to the financial statements. The information in the SEFA is presented in accordance with regulations of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards (the “SEFA”) is presented using the accrual basis of accounting, which is described in Note 1 to the financial statements. The information in the SEFA is presented in accordance with regulations of *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

**NOTE 3 – INDIRECT COST RATE**

The Agency did not elect to use the 10% de minimis cost rate covered under *Title 2 U.S. Code of Federal Regulations Part 200*, Subpart E, Cost Principles.

See independent accountant’s audit 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*



Board of Directors  
The Partnership Against Domestic Violence, Inc.  
Atlanta, Georgia

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 Partnership Against Domestic Violence, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 28, 2023.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Partnership Against Domestic Violence, Inc.'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 Partnership Against Domestic Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of The Partnership Against Domestic Violence'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.

See independent accountant's audit 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*

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The Partnership Against Domestic Violence, Inc. '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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Suwanee, GA  
July 28, 2023

See independent accountant's audit report

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE



Board of Directors  
The Partnership Against Domestic Violence, Inc.  
Atlanta, Georgia

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

We have audited The Partnership Against Domestic Violence, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of The Partnership Against Domestic Violence, Inc.'s major federal programs for the year ended June 30, 2022. The Partnership Against Domestic Violence, Inc.'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of The Partnership Against Domestic Violence, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about The Partnership Against Domestic Violence, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, The Partnership Against Domestic Violence, Inc., 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, 2022.

See independent accountant's audit report

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Report on Internal Control over Compliance**

Management of The Partnership Against Domestic Violence, Inc. 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 Partnership Against Domestic Violence, Inc.'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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of The Partnership Against Domestic Violence, Inc.'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Suwanee, GA  
July 28, 2023

See independent accountant's audit report

THE PARTNERSHIP AGAINST DOMESTIC VIOLENCE, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED June 30, 2022

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements of The Partnership Against Domestic Violence, Inc., were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses in internal control relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of The Partnership Against Domestic Violence, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There were no significant deficiencies in internal control over major federal award programs disclosed during the audit is reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award program for The Partnership Against Domestic Violence., expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance to 2 CFR section 200.516(a) are reported in this schedule.
7. The programs tested as a major program were:
  - Victims of Crime Assistance, CFDA Number 16.575.
  - Continuum of Care, CFDA Number 14.267.
  - Family Violence Prevention, CFDA Number 93.671.
8. The threshold for distinguishing between type A and B programs was \$750,000.
9. The Partnership Against Domestic Violence, Inc. was determined to be a low-risk auditee.

B. Findings - Financial Statement Audit

No Findings are reported.

C. Findings and Questioned Costs- Major Federal Award Programs Audit

No Findings are reported.

See independent accountant's audit report