

***Domestic Abuse and Sexual Assault Crisis Center of  
Warren County, Inc.***

***Reports on Audits of Financial Statements  
For the Years Ended December 31, 2020 and 2019***



**McIntee Fusaro Del Corral, LLC**  
*Certified Public Accountants & Forensic Consultants*

**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**

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**McIntee Fusaro Del Corral, LLC**  
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**Independent Auditors' Report**

To the Board of Trustees of  
Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.  
Belvidere, NJ

Report on the Financial Statements

We have audited the accompanying financial statements of Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year 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 audit. 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. 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 Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc. as of December 31, 2020, 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.

## Report on Summarized Comparative Information

We have previously audited Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s 2019 financial statements, and we have expressed an unmodified opinion on those audited financial statements in our report dated July 22, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects with the audited financial statements from which it has been derived.

## Other Matters

### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules 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*, and the State of New Jersey Department of the Treasury Circular Letter 15-08-OMB and the other information such as the notes to the schedules of expenditures of federal and state awards, schedule of findings and questions costs, are 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 taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 14, 2021 on our consideration of Domestic Abuse and Sexual Assault Crisis Center of Warren County, 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 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 Domestic Abuse and Sexual Assault Crisis Center of Warren County 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 Domestic Abuse and Sexual Assault Crisis Center of Warren County's internal control over financial reporting and compliance.



McIntee Fusaro Del Corral, LLC

July 14, 2021



**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Statements of Financial Position**  
**December 31, 2020 and 2019**

**ASSETS**

	<b>2020</b>	<b>2019</b>
Assets		
Cash	\$ 540,727	\$ 552,920
Grants Receivable (Note E)	319,825	231,810
Property and Equipment - Net (Note C)	578,822	628,388
Other Assets	16,668	24,970
Total Assets	<u>\$ 1,456,042</u>	<u>\$ 1,438,088</u>

**LIABILITIES AND NET ASSETS**

Liabilities		
Accounts Payable and Accrued Expenses	\$ 42,827	\$ 93,303
Total Liabilities	<u>42,827</u>	<u>93,303</u>
Net Assets		
Without Donor Restrictions	1,388,199	1,307,290
With Donor Restrictions (Note G)	25,016	37,495
Total Net Assets	<u>1,413,215</u>	<u>1,344,785</u>
Total Liabilities and Net Assets	<u>\$ 1,456,042</u>	<u>\$ 1,438,088</u>

**See Independent Auditors' Report and Notes to Financial Statements**

**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Statements of Activities and Changes in Net Assets**  
**For the Year Ended December 31, 2020**  
**(With Summarized Financial Information for the Year Ended December 31, 2019)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2020 Total</u>	<u>2019 Total</u>
<b>Revenues</b>				
Government Grants	\$ 2,028,859	\$ -	\$ 2,028,859	\$ 1,481,377
Contributions	201,725	14,433	216,158	196,843
Fees and Reimbursements	67,032	-	67,032	72,428
Interest Income	1,876	-	1,876	3,289
Net Assets Released from Restrictions	<u>26,912</u>	<u>(26,912)</u>	<u>-</u>	<u>-</u>
	<u>2,326,404</u>	<u>(12,479)</u>	<u>2,313,925</u>	<u>1,753,937</u>
Special Events	11,137	-	11,137	58,118
Less Cost of Direct Benefits to Donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,440)</u>
	<u>11,137</u>	<u>-</u>	<u>11,137</u>	<u>39,678</u>
Total Revenues	<u>2,337,541</u>	<u>(12,479)</u>	<u>2,325,062</u>	<u>1,793,615</u>
<b>Expenses</b>				
Program Services	1,895,948	-	1,895,948	1,400,405
Management and General	264,892	-	264,892	220,018
Fundraising	<u>95,792</u>	<u>-</u>	<u>95,792</u>	<u>68,767</u>
Total Expenses	<u>2,256,632</u>	<u>-</u>	<u>2,256,632</u>	<u>1,689,190</u>
Change in Net Assets	80,909	(12,479)	68,430	104,425
Net Assets, Beginning of Year	<u>1,307,290</u>	<u>37,495</u>	<u>1,344,785</u>	<u>1,240,360</u>
Net Assets, End of Year	<u>\$ 1,388,199</u>	<u>\$ 25,016</u>	<u>\$ 1,413,215</u>	<u>\$ 1,344,785</u>

**See Independent Auditors' Report and Notes to Financial Statements**

**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Statements of Functional Expenses**  
**For the Year Ended December 31, 2020**  
**(With Summarized Financial Information for the Year Ended December 31, 2019)**

	2020			2019	
	Program Expenses	Management and General	Fundraising	Total	Total
Salaries	\$ 1,227,849	\$ 218,477	\$ 72,598	\$ 1,518,924	\$ 1,130,959
Payroll Taxes	123,952	20,169	6,704	150,825	116,008
Employee Benefits	33,304	5,921	1,972	41,197	29,085
Professional Fees	55,976	3,428	1,139	60,543	34,773
Shelter Supplies and Food	24,375	-	-	24,375	22,263
Office Expense	91,561	3,215	1,069	95,845	70,756
Insurance	20,212	-	-	20,212	19,695
Protective Equipment - COVID-19	18,414	-	-	18,414	-
Client Assistance	78,958	-	-	78,958	-
Utilities and Security	37,063	2,618	870	40,551	40,518
Telephone	27,555	313	104	27,972	18,863
Building and Grounds Maintenance	15,330	152	51	15,533	30,248
Travel	12,384	-	-	12,384	14,019
Community and Client Education	30,976	45	16	31,037	33,088
Dues and Memberships	2,243	59	21	2,323	3,119
Training and Education	1,850	-	-	1,850	16,973
Rent Expense	34,960	-	-	34,960	-
Meals and Entertainment	-	-	-	-	18,440
Direct Fundraising Expenses	-	-	7,760	7,760	26,056
Depreciation	58,986	10,495	3,488	72,969	82,767
<b>Total Expenses by Function</b>	<b>1,895,948</b>	<b>264,892</b>	<b>95,792</b>	<b>2,256,632</b>	<b>1,707,630</b>
Less Expenses Included With Revenues on the Statement of Activities	-	-	-	-	(18,440)
<b>Total Expenses Included in the Expense Section on the Statement of Activities</b>	<b><u>\$ 1,895,948</u></b>	<b><u>\$ 264,892</u></b>	<b><u>\$ 95,792</u></b>	<b><u>\$ 2,256,632</u></b>	<b><u>\$ 1,689,190</u></b>

See Independent Auditors' Report and Notes to Financial Statements

**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Statements of Cash Flows**  
**For the Years Ended December 31, 2020 and 2019**

	<b>2020</b>	<b>2019</b>
Cash Flows From Operating Activities:		
Change in Net Assets	\$ 68,430	\$ 104,425
Adjustments to Reconcile Change in Net Assets to		
Net Cash Flows From Operating Activities:		
Depreciation	72,969	82,767
Changes in Operating Assets and Liabilities:		
Grants Receivable	(88,015)	9,985
Other Assets	8,302	(14,670)
Accounts Payable and Accrued Expenses	<u>(50,476)</u>	<u>22,721</u>
Net Cash Flows From Operating Activities	<u>11,210</u>	<u>205,228</u>
Cash Flows From Investing Activities:		
Purchase of Fixed Assets	<u>(23,403)</u>	<u>(58,523)</u>
Net Cash Flows From Investing Activities	<u>(23,403)</u>	<u>(58,523)</u>
Net Change in Cash	(12,193)	146,705
Cash, Beginning of Year	<u>552,920</u>	<u>406,215</u>
Cash, End of Year	<u>\$ 540,727</u>	<u>\$ 552,920</u>
Supplemental Cash Flow Information:		
Interest Paid	<u>\$ -</u>	<u>\$ -</u>
Income Taxes	<u>\$ -</u>	<u>\$ -</u>

**See Independent Auditors' Report and Notes to Financial Statements**



**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Notes to Financial Statements**  
**December 31, 2020 and 2019**

**A - Nature of Activities and Significant Accounting Policies**

**1. Nature of Activities**

Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc. (“Organization”) is a not-for-profit organization established to provide temporary shelter and counseling services to domestic abuse victims and their children, counseling services for sexual assault victims, court advocacy, and community education.

**2. Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accordingly, these financial statements reflect all significant receivables, payables, and other liabilities.

**3. Comparative Financial Information**

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended December 31, 2019 from which the summarized information was derived.

**4. Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified 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 Organization. These net assets may be used at the discretion of the Organization’s management and the board of trustees.

Net Assets With Donor Restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported under the caption net assets with donor restrictions. When a restriction is met or expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

5. **Grants Receivable**

Grants receivable, all due within one year, represent amounts due from grantors, based on the terms of the related grant agreements. The Organization determines the need for an allowance based on history of write-offs, levels of past due accounts and its relationship with, and economic status of its grantors. No provision is made for uncollectible amounts since management expects to collect the entire grants receivable balance.

6. **Contributions Receivable**

Contributions receivable are unconditional promises to give that are recognized as contributions when the promise is received. Contributions receivable are recorded at net realizable value. The allowance for uncollectible contributions receivable is determined based on management's evaluation of the collectability of individual promises. Based on contributor's history, collections, ability to pay and current credit conditions, accounts are written off when deemed uncollectible.

7. **Support and Revenues**

Contribution Revenue

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or 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 conditions on which they depend have been substantially met.

Grant Revenue and Refundable Advances

A portion of the Organization's revenue is derived from 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 expenditures in compliance with specific contract or grant provisions have been incurred. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Organization received cost reimbursable grants of \$654,926 and \$954,792 that have not been recognized at December 31, 2020 and 2019 because qualifying expenditures have not yet been incurred. As of December 31, 2020 and 2019, there were no funds received in advance under a federal or state contract or grant.

Contributed Services

In the normal course of business, the Organization receives contributed services from volunteers, including officers and directors, to support fundraising and other activities. In accordance with authoritative guidance, the value of these contributed services is not reflected in the accompanying financial statements.

### Special Events, net

Contributions made for special events are recognized in the year the contribution is made, regardless of when the event takes place based upon the unconditional nature of the contributions. In cases where there is a benefit received by the donor, the fair market value of the value to be received by the donor is recognized as deferred revenue until the year the event occurs. Special event revenue of \$11,137 and \$39,678 is net of direct benefit to donor costs consisting of meals and entertainment for the years ended December 31, 2020 and 2019, respectively. The Organization held its only special event virtually in 2020 due to the COVID-19 pandemic.

## 8. **Newly Adopted Accounting Pronouncements**

In May 2014, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) No. 2014-19, “Revenue from Contracts (Topic 606),” requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard replaces most existing revenue recognition guidance in U.S. GAAP and permits the use of either a full retrospective or modified retrospective approach. ASU 2014-09 is effective for annual reporting periods beginning after December 15, 2019. Analysis of various provisions of this standard resulted in no significant changes in the way the Organization recognizes revenue, and therefore, there is no material impact on the Organization’s financial position, change in net assets, and cash flows.

In June 2018, FASB issued ASU No. 2018-08, “Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made Topic 605.” The amendments in this standard clarifies and improves guidance concerning 1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the Topic 958, not-for-profit entities or as exchanges (reciprocal) transactions subject to other guidance and 2) determining whether the contribution is conditional. This ASU is effective for annual periods beginning after December 15, 2019. The ASU has been applied and had no material impact on the Organization.

## 9. **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and 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, and those differences could be material.

10. **Concentration of Credit Risk**

The Organization maintains its cash in financial institutions which are insured by Federal Deposit Insurance Corporation (FDIC) up to \$250,000 each. At times, such balances may be in excess of the FDIC insurance limit.

11. **Property and Equipment**

The Organization records property and equipment addition over \$1,000 at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 40 years. When assets are sold or otherwise disposed of, the cost and related depreciation is removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flow expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended December 31, 2020.

12. **Functional Allocation of Expenses**

The costs of providing the various programs and other activities of the Organization have been allocated among the programs and supporting services benefited based on methods considered by management to be reasonable. All salaries and benefits expense allocations are driven by a time and effort allocation method. Management considers this to be a reasonable basis due to the fact that salaries and benefits are the largest expense. Expenses directly attributable to specific functional areas of the Organization are reported as expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among the various functional areas based on the number of employees involved or the amount of time and effort spent.

13. **Compensated Absences**

Employees of the Organization are entitled to paid vacation, sick, and personal days off, depending on job classification, length of service, and other factors. The Organization's policy is to recognize the costs of compensated absences when earned.

14. **Income Taxes**

The Organization is organized as a New Jersey nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for the charitable contribution deduction, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to the Organization's exempt purposes. Management has determined that the Organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS. Management also believes that the Organization is no longer subject to federal or state income tax examinations for years prior to 2018.

15. **Recent Accounting Guidance**

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842), which requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. The new standard established the right-of-use (ROU) model that requires a lessee to recognize a ROU asset and lease liability on the statement of financial position for most leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of the expense recognition in the statement of activities. The effective date for this standard has been delayed to annual reporting periods beginning after December 15, 2021.

16. **Subsequent Events**

The Organization has evaluated subsequent events through July 14, 2021 the date that the financial statements are available for issuance. Based on this evaluation, the Organization has determined that no subsequent events have occurred that require adjustment to or disclosure in the financial statements.

**B - Availability and Liquidity**

The following represents the Organization's financial assets at December 31, 2020 and 2019:

	<b>2020</b>	<b>2019</b>
Financial Assets at Year End:		
Cash	\$ 540,727	\$ 552,920
Grants Receivable	<u>319,825</u>	<u>231,810</u>
Total Financial Assets	860,552	784,730
Less Amounts Not Available to be Used Within One Year:		
Net Assets With Donor Restrictions	<u>25,016</u>	<u>37,495</u>
Financial Assets Available to Meet General Expenditures Over the Next Twelve Months	<u>\$ 835,536</u>	<u>\$ 747,235</u>

The Organization monitors its cash flow on a regular basis and works to ensure that its financial assets are available to meet general expenditures, liabilities, and other obligations as they become due.

### C - Property and Equipment

Property and equipment are summarized as follows:

	<b>2020</b>	<b>2019</b>
Building and Improvements	\$ 1,579,921	\$ 1,579,921
Land	35,625	35,625
Furniture and Equipment	414,343	390,940
Vehicles	<u>55,189</u>	<u>55,189</u>
	2,085,078	2,061,675
Less: Accumulated Depreciation	<u>(1,506,256)</u>	<u>(1,433,287)</u>
	<u>\$ 578,822</u>	<u>\$ 628,388</u>

Depreciation expense was \$72,969 and \$82,767 for the years ended December 31, 2020 and 2019, respectively.

### D - Operating Leases

The Organization has a land lease agreement with the Warren County Board of Chosen Freeholders. The lease is for fifty (50) years with an annual lease payment of \$1 and expires July 1, 2038.

The Organization has an operating lease for office space and leases additional office space on a month-to-month basis. The operating lease is for one and a half (1.5) years commencing on April 1, 2020.

Future minimum lease payments as of December 31, 2020 are as follows:

2021	<u>\$ 28,980</u>
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Rent expense was \$34,960 and \$ -0- for the years ended December 31, 2020 and 2019, respectively.

### E - Grants Receivable

Grants receivable as of December 31, consisted of the following:

	<b>2020</b>	<b>2019</b>
NJ Department of Law and Public Safety	\$ 305,075	\$ 217,060
County of Warren	<u>14,750</u>	<u>14,750</u>
	<u>\$ 319,825</u>	<u>\$ 231,810</u>

## F - Related Party Transactions

The Organization engaged in certain transactions for the purchase of goods and services in the amount of \$32,020 and \$46,301 for the years ended December 31, 2020 and 2019, respectively, with a business that is owned and operated by a member on the Board of Trustees.

## G - Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes:

	2020	2019
Subject to Expenditure for Special Purpose:		
Domestic Violence Service	\$ 6,674	\$ 12,656
Parenting	-0-	11,000
Sexual Assault Services	4,231	4,231
Phone and Gift Cards	9,466	5,077
General and Administrative	<u>4,645</u>	<u>4,531</u>
	<u>\$ 25,016</u>	<u>\$ 37,495</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by the donors as follows for the years ended December 31, 2020 and 2019:

	2020	2019
Satisfaction of Purpose Restrictions:		
Legal Advocate Services	\$ -0-	\$ 19,978
Domestic Violence Service	7,998	425
Phone and Gift Cards	5,250	4,220
Parenting	11,000	11,000
General and Administrative	<u>2,664</u>	<u>23,870</u>
	<u>\$ 26,912</u>	<u>\$ 59,493</u>

## H - Risks and Uncertainties

The COVID-19 pandemic developed rapidly in 2020. Measures taken by the government to contain the virus affected economic activity. Depending on the duration of the COVID-19 crisis and continued negative impact on economic activity, the Organization might experience negative results and liquidity restraints. The Organization has considered the consequences of the COVID-19 pandemic and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the Organization's ability to continue as a going concern.



**McIntee Fusaro Del Corral, LLC**  
*Certified Public Accountants & Forensic Consultants*

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Trustees of  
Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.

We have audited, 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, the financial statements of Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Domestic Abuse and Sexual Assault Crisis Center of Warren County, 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 Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'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 Domestic Abuse and Sexual Assault Crisis Center of Warren County, 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.



**McIntee Fusaro Del Corral, LLC**

July 14, 2021



**Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of New Jersey  
Department of the Treasury Circular Letter 15-08-OMB**

To the Board of Trustees of  
Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.

Report on Compliance for Each Major State Program

We have audited Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of New Jersey Department of the Treasury Circular Letter 15-08-OMB that could have a direct and material effect on Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s major state program for the year ended December 31, 2020. Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s major state program is 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 and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s major state 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); and the State of New Jersey Department of the Treasury Circular Letter 15-08-OMB. Those standards, the Uniform Guidance, and the State of New Jersey Department of the Treasury Circular Letter 15-08-OMB 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 or state program occurred. An audit includes examining, on a test basis, evidence about Domestic Abuse and Sexual Assault Crisis Center of Warren County, 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 state program. However, our audit does not provide a legal determination of Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s compliance.

Opinion on Each Major State Program

In our opinion, Domestic Abuse and Sexual Crisis Center of Warren County, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state program for the year ended December 31, 2020.



## Report on Internal Control Over Compliance

Management of Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc. is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit, we considered Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of New Jersey Department of the Treasury Circular 15-08-OMB, 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 Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* 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 noncompliance with a type of compliance requirement of a federal or state 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 or state 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 or state 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 significant deficiencies or material weaknesses. 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 and the State of New Jersey Department of the Treasury Circular 15-08-OMB. Accordingly, this report is not suitable for any other purpose.



**McIntee Fusaro Del Corral, LLC**

July 14, 2021



**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Grant Period	Federal CFDA Number	Grant Number	Award Amount	Expenditures
United States Department of Justice Passed Through The State of New Jersey Department of Law and Public Safety					
Stop Violence Against Women Act (VAWA) Domestic Violence Response Team Coordinator	5/1/19 - 4/30/20 5/1/20 - 8/31/21	16.588 16.588	VAWA 18-18 VAWA 18-19	\$ 66,667 53,333	\$ 16,731 44,725
New Jersey Victims of Crime Act (VOCA) and Victim Assistance Grant (VAG) Confidential Sexual Violence Advocate Program	7/1/19 - 6/30/21	16.575	VCA-21-18	290,000	159,858
New Jersey Victims of Crime Act (VOCA) Survivor Support Initiative	9/1/19 - 8/31/21	16.575	VAG-68-18	399,552	183,693
Stop Violence Against Women Act (VAWA) Elder Abuse Outreach and Counseling	7/1/19 - 6/30/20	16.588	VAWA-60-18	45,000	22,591
New Jersey Victims of Crime Act (VOCA) Shelter Initiative	9/1/19 - 8/31/21	16.575	VAG-67-18	381,022	195,284
Stop Violence Against Women Act (VAWA) Vulnerable Populations Counseling and Outreach Project	7/1/20 - 6/30/21	16.588	VAWA-59-19	44,239	16,394
New Jersey Victims of Crime Act (VOCA) Hunterdon County Services Project	4/1/20 - 8/31/21	16.575	VAG-178-18	400,000	188,055
New Jersey Victims of Crime Act (VOCA) COVID Emergency Housing Victim Act	4/24/20 - 4/23/22	16.575	VCH-20-19	500,000	93,472
United States Department of Homeland Security Emergency Food and Shelter Program	10/1/18 - 5/31/20	97.024	604000-008	14,400	14,400
United States Department of Health and Human Services Passed Through the State of New Jersey Department of Children and Families					
Preventative Health and Health Services	1/1/20 - 12/31/20	93.991	20XFWW	8,240	8,240
Preventative Health and Health Services	1/1/20 - 12/31/20	93.758	20XFWW	6,179	6,179
Sexual Assault Services Formula Program	1/1/20 - 12/31/20	16.017	20XFWW	19,188	19,188
Family Violence Prevention and Service (CARES Act)	1/1/20 - 12/31/20	93.671	20XFWW	10,698	10,698
Family Violence Prevention and Service	1/1/20 - 12/31/20	93.671	20XFWW	147,000	147,000
					<u>\$ 1,126,508</u>

See Accompanying Notes to Schedules of Expenditures of Federal and State Awards

**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Schedule of Expenditures of State Awards**  
**For the Year Ended December 31, 2020**

State Grantor/Program Title	Grant Period	Grant Number	Award Amount	Expenditures
State of New Jersey, Department of Children and Families Division of Women	1/1/20 - 12/31/20	20XFWW	\$ 781,851	\$ 781,851
State of New Jersey, Department of Children and Families Mental Health; Treatment Services	1/1/20 - 6/30/21	20XFWC	<u>91,500</u>	<u>61,500</u>
			<u>\$ 873,351</u>	<u>\$ 843,351</u>

**See Accompanying Notes to Schedules of Expenditures of Federal and State Awards**

**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Notes to the Schedules of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2020**

**Note 1 - Basis of Presentation**

The accompanying schedules of expenditures federal and state awards (“Schedules”) includes the federal and state award activities of Domestic Abuse and Sexual Crisis Center of Warren County, Inc., under programs of the federal and state government for the year ended December 31, 2019. The information in these Schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Department of the Treasury Circular 15-08-OMB. Because these Schedules present only a selected portion of the operations of Domestic Abuse and Sexual Crisis Center of Warren County, Inc, it is not intended to and does not present the financial position, changes in net assets or cash flows of Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Domestic Abuse and Sexual Assault Crisis Center or Warren County, Inc. has elected to use the 10% de minimis cost rate as allowed under the Uniform Guidance.

**Note 3 - Subrecipient Pass Through**

No entities received pass through federal awards from Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc. during 2020.

**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2020**

**Section I - Summary of Auditors' Results**

**Financial Statements**

<u>Type of Auditors' Report Issued:</u>	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None
Noncompliance material to financial statements noted?	No

**Federal and State Awards**

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None
Noncompliance material to financial statements noted?	No

<u>Type of Auditors' Report Issued on Compliance for Major Programs:</u>	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No

**Identification of Major Program/Cluster**

<u>Name of Federal Program/Cluster</u>	<u>CFDA No.</u>	<u>Amount</u>
United States Department of Justice Passed Through the State of New Jersey Department of Law and Public Safety		
New Jersey Victim of Crimes Act and Victim Assistance Grant –		
Confidential Sexual Violence Advocate Program	16.575	\$ 159,858
Survivor Support Initiative	16.575	183,693
Shelter Initiative	16.575	195,284
Hunterdon County Service Project	16.575	188,055
COVID Emergency Housing Victims Act	16.575	93,472
		<u>\$ 820,362</u>

**Domestic Abuse and Sexual Assault Crisis Center of Warren County, Inc.  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2020**

Dollar threshold used to distinguish between Type A and B Programs:	\$750,000
Auditee qualified as low-risk auditee?	No

**Section II - Financial Statement Findings**

No Findings

**Section III – Federal Award Findings and Questioned Costs**

**Current Year Findings**

None

**Questioned Costs**

None