

**FLORIDA COUNCIL AGAINST
SEXUAL VIOLENCE, INC.**

FINANCIAL STATEMENTS

DECEMBER 31, 2019

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Florida Council Against Sexual Violence, Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of Florida Council Against Sexual Violence, Inc., which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, 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.

Auditors' 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.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Florida Council Against Sexual Violence, Inc. as of December 31, 2019, 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.

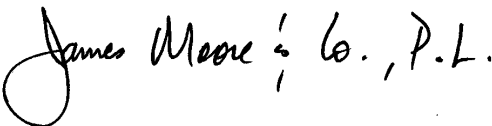
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, 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 Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2020 on our consideration of Florida Council Against Sexual 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 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 Florida Council Against Sexual 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 Florida Council Against Sexual Violence, Inc.'s internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida
June 26, 2020

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019

ASSETS

Current assets	
Cash and cash equivalents	\$ 457,249
Grants, contracts and other receivables	1,339,959
Prepaid expenses	55,951
Total current assets	<u>1,853,159</u>
Furniture and equipment, net	17,058
Other assets	8,496
Total Assets	<u><u>\$ 1,878,713</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and accrued expenses	\$ 1,098,258
Accrued leave	29,753
Refundable advances	457,304
Total current liabilities	<u>1,585,315</u>
Net assets	
Without donor restrictions	293,398
Total Liabilities and Net Assets	<u><u>\$ 1,878,713</u></u>

The accompanying notes to financial statements
are an integral part of this statement.

**FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Without Donor Restrictions
Support and revenues	
Grants and contracts	\$ 8,018,981
In-kind contributions	358,479
Other	33,682
Total support and revenues	8,411,142
Expenses	
Program services:	
Sexual Violence Prevention and Services	8,247,887
Administrative services:	160,196
Total expenses	8,408,083
Increase in net assets without donor restrictions	3,059
Net assets, beginning of year	290,339
Net assets, end of year	\$ 293,398

The accompanying notes to financial statements
are an integral part of this statement.

**FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Sexual Violence Prevention and Services</u>	<u>Administrative Services</u>	<u>Total</u>
Expenses			
Salaries and benefits	\$ 1,261,745	\$ 13,252	\$ 1,274,997
Conferences and workshops	-	94	94
Contractual services	297,403	14,373	311,776
Insurance	12,268	766	13,034
Office supplies	16,138	7,038	23,176
Postage and shipping	2,596	672	3,268
Printing and reproduction	26,429	5,501	31,930
Rent	118,828	347	119,175
Resource materials	13,943	115	14,058
Telephone	25,731	882	26,613
Training and travel	144,951	4,291	149,242
Utilities	8,475	21	8,496
Miscellaneous	18,286	4,690	22,976
Software and web page	19,860	164	20,024
Depreciation	6,093	-	6,093
Membership dues	1,932	1,365	3,297
Subcontractors	6,021,355	-	6,021,355
In-kind	251,854	106,625	358,479
Total expenses	<u>\$ 8,247,887</u>	<u>\$ 160,196</u>	<u>\$ 8,408,083</u>

The accompanying notes to financial statements
are an integral part of this statement.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019

Cash flows from operating activities	
Cash received from grantors and contractors	\$ 7,871,407
Cash paid to employees, subrecipients and vendors	(7,928,767)
Interest paid	(83)
Other receipts	33,682
Net cash used in operating activities	(23,761)
 Cash flows from investing activities	
Purchases of furniture and equipment	(7,179)
 Net decrease in cash and cash equivalents	 (30,940)
 Cash and cash equivalents, beginning of year	 488,189
 Cash and cash equivalents, end of year	 \$ 457,249
 Reconciliation of increase in net assets to net cash used in operating activities:	
Increase in net assets	\$ 3,059
Adjustments to reconcile increase in net assets to net cash used in operating activities:	
Depreciation	6,093
Increase in grants, contracts and other receivable	(50,073)
Increase in prepaid expenses and other assets	(3,887)
Increase in accounts payable, accrued expenses, and accrued leave	118,548
Decrease in refundable advances	(97,501)
Total adjustments	(26,820)
 Net cash used in operating activities	 \$ (23,761)

The accompanying notes to financial statements
are an integral part of this statement.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of Florida Council Against Sexual Violence, Inc. (the "Organization") which affect significant elements of the accompanying financial statements:

(a) **Organization and Purpose**—The Organization is a non-profit corporation located in Tallahassee, Florida. The primary purpose of the Organization is to lead, educate, advocate, serve, and network on behalf of all individuals impacted by sexual violence. This is accomplished through providing a communication and support network for all sexual violence service providers throughout Florida, providing public education about sexual violence, and monitoring public policy that affects victims of sexual violence and sexual violence service providers.

(b) **Furniture and Equipment**—Furniture and equipment acquired by the Organization is considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year. The State of Florida has a reversionary interest in those assets purchased with its funds which have a cost of \$1,000 or more and an estimated useful life of at least one year.

Furniture and equipment with a value greater than \$1,000 and an estimated useful life of at least one year are recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from five to seven years.

(c) **Income Taxes**—The Organization is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, and therefore, no provision for income taxes has been made in the accompanying financial statements.

The Organization files income tax returns in the U.S. Federal jurisdiction. The Organization's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

The Organization has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the Organization.

(d) **Cash and Cash Equivalents**—The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Use of Estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(f) **Basis of Accounting**—The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and accordingly, reflect significant receivables, payables, and other liabilities.

(g) **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 and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) 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 resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

(h) **Contributions**—All contributions are considered to be available for undesignated use unless specifically designated by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions which increases these net asset classes. However, if a designation is fulfilled in the same time period in which the contribution is received, the entity reports the support as net assets without donor restriction.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restriction 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 net assets with donor restrictions.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(1) **Summary of Significant Accounting Policies:** (Continued)

(h) **Contributions** (continued)—Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

(i) **Refundable Advances**—The Organization records grant/contract receipts as refundable advances until they are expended for the purpose of the grant/contract, at which time they are recognized as revenue.

(j) **Grants, Contracts and Other Receivables**—Grants, contracts and other receivables are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the history with grantors, contractors, and others having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

(k) **Revenue Recognition**—The Organization receives substantially all of its grant and contract revenue from Federal, State and local agencies. The Organization recognizes contract revenue (up to the contract ceiling) from its contracts over a period which represents the service period for certain contracts, or to the extent of expenses. Revenue recognition depends on the contract.

(l) **Compensated Absences**—It is the Organization's policy to permit employees to accumulate earned but unused personal benefits. Personal benefits are accrued when incurred and reported as a liability to the Organization.

(m) **Functional allocation of expenses**—The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(2) **Significant Funding Source:**

The Organization receives a substantial amount of its funding from the U.S. Department of Justice, the State of Florida, Department of Health and the State of Florida, Department of Legal Affairs, Office of the Attorney General. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

(3) **Concentrations of Credit Risk:**

The more significant concentrations of credit risk are as follows:

(a) **Demand Deposits**—The Organization has demand deposits with one bank. The Organization has no policy requiring collateral or other security to support its deposits, although all demand and time deposits with the bank are federally insured up to Federal Depository Insurance Corporation limits.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(3) **Concentrations of Credit Risk:** (Continued)

(b) **Grants, Contracts, and Other Receivables**—The Organization’s grants, contracts, and other receivables are for amounts due under contracts with the State of Florida and Federal government agencies. The Organization has no policy requiring collateral or other security to support its receivables.

(4) **Defined Contribution Plan:**

The Organization offers a defined contribution pension plan. For the year ended December 31, 2019, the amount of retirement expense was \$51,440. The Organization contributed 5% of eligible employee’s gross salary to the plan.

(5) **Matching Requirements:**

Some of the Organization’s funding comes from grants and contracts that require the Organization to provide specified amounts of matching revenue. Each contract, where applicable, has met all matching requirements. Also, for each contract that ended on or before December 31, 2019, no obligation remains outstanding to the funding source.

(6) **Related Party Transactions and Balances:**

Certain board members of the Organization are also Executive Directors of not-for-profit agencies that provide services to the Organization. An independent oversight board that receives no compensation or funding from the Organization determines the allocation of Organization funds to all service providers. Service provider Executive Directors in no way make any allocation determinations.

Amounts paid and payable to these service providers for the year ended December 31, 2019, were \$1,320,360 and \$243,294, respectively.

(7) **Operating Leases:**

The Organization leases building space and office equipment under various operating leases expiring through 2024. Total rental expense for the year ended December 31, 2019 was \$119,175 Minimum future rental payments for the next five years and in the aggregate under these non-cancelable operating leases having remaining terms in excess of one year as of December 31, 2019 are as follows:

Year	Amount
2020	\$ 100,906
2021	71,007
2022	71,740
2023	72,915
2024	62,274
Total minimum future rental payments	\$ 378,842

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(8) Line of Credit:

At December 31, 2019, the Organization has a \$200,000 unsecured line of credit with a bank to be drawn upon as needed, with interest at .25% above the Prime Rate. The line of credit matures on August 5, 2020. The line of credit had a zero balance as of December 31, 2019.

(9) Commitments and Contingencies:

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally Federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by grantors cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

(10) In-kind Services and Goods:

Donated services and goods are recognized if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Donated goods are recognized at their fair value at the time of donation.

The estimated fair value of donated lobbyist expenses, included as contributions in the financial statements, is \$106,625 for the year ended December 31, 2019.

The estimated fair value of donated police officer expenses, included as contributions in the financial statements, is \$71,039 for the year ended December 31, 2019.

The estimated fair value of donated rental expenses and partner projects, included as contributions in the financial statements, is \$28,174 and \$152,641, respectively, for the year ended December 31, 2019.

(11) Liquidity and Availability:

Financial assets available for general expenditure, that is, without donor restrictions or internal board designations limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 457,249
Grants, contracts and other receivables	1,339,959
Financial assets available to meet cash needs for general expenditures	<u>\$ 1,797,208</u>

The Organization receives significant grant funds each year, which are available to meet annual cash needs for general and program expenditures. In the event of an unanticipated liquidity need, the Organization has \$200,000 of unused line of credit.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(12) **Contingency:**

The Organization is party to routine legal proceedings and litigation arising in the ordinary course of business. In the opinion of management, the outcome of such actions will have no material impact on the Organization's financial condition.

(13) **Subsequent Events:**

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through June 26, 2020, the date which the financial statements were available to be issued. Subsequent to December 31, 2019, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Organization as of June 26, 2020, management believes that a material impact on the Organization's financial position and results of future operations is reasonably possible.

(14) **Recently Issued Accounting Pronouncements:**

The Financial Accounting Standards Board (FASB) issued new or modifications to, or interpretations of, existing accounting guidance. The Organization has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements below, does not believe that any other new or modified principles will have a material impact on The Organization's reported financial position or operations in the near term.

In May 2014, the FASB issued Accounting Standards Update 2014-09: Revenue from Contracts with Customers, to clarify the principles used to recognize revenue for all entities. The new standard (as amended) is effective for fiscal years beginning after December 15, 2019 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

In February 2016, the FASB issued Accounting Standards Update 2016-02: Leases (Topic 842), to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2022 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/State Grantor/Pass Through Grantor Program Title	Federal CFDA/State CSFA Number	Pass-Through Entity Award Number	Pass-Through to Subrecipients	Expenditures
FEDERAL AWARDS				
U.S. Department of Justice				
Legal Assistance for Victims	16.524	2015-WL-AX-0037	\$ -	\$ 223,047
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2015-WR-AX-0038	141,264	249,407
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0033	-	219,614
State Domestic Violence and Sexual Assault Coalitions	16.556	2017-SW-AX-0012	-	79,439
State Domestic Violence and Sexual Assault Coalitions	16.556	2019-SW-AX-0022	-	56,273
			-	135,712
Passed Through State of Florida, Department of Health				
Sexual Assault Services Formula Program	16.017	COHD7	409,940	420,401
Sexual Assault Services Formula Program	16.017	COHAA-20	340,760	353,065
			750,700	773,466
Violence Against Women Formula Grants	16.588	COHK4	1,022,605	1,815,843
Passed Through State of Florida, Office of the Attorney General				
Crime Victim Assistance	16.575	S-00536	-	68,706
Crime Victim Assistance	16.575	S-00378	-	26,568
			-	95,274
Total Federal Awards			\$ 1,914,569	\$ 3,512,363

The accompanying notes to Schedule of Expenditures of
Federal Awards and State Financial Assistance are an integral part of this schedule.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

Federal Grantor/State Grantor/Pass Through Grantor Program Title	Federal CFDA/State CSFA Number	Pass-Through Entity Award Number	Pass-Through to Subrecipients	Expenditures
STATE FINANCIAL ASSISTANCE				
State of Florida, Department of Health				
Rape Crisis Program Trust Fund – Sexual Battery Victims’ Access to Services Act	64.061	C0HK5	\$ 1,318,044	\$ 1,543,319
Rape Crisis Center	64.069	C0HK5	2,320,747	2,444,067
State of Florida, Department of Legal Affairs, Office of the Attorney General				
Florida Council Against Sexual Violence	41.010	K04531	246,329	258,072
Florida Council Against Sexual Violence	41.010	L04794	221,667	234,302
			467,996	492,374
Total State Financial Assistance			4,106,787	4,479,760
Total Federal Awards and State Financial Assistance			\$ 6,021,356	\$ 7,992,123

The accompanying notes to Schedule of Expenditures of
Federal Awards and State Financial Assistance are an integral part of this schedule.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2019

(1) **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal awards and State financial assistance activity of Florida Council Against Sexual Violence, Inc. under programs of the federal and state government for the year ended December 31, 2019 in accordance with the 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 Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Because the Schedule presents only a selected portion of the operations of Florida Council Against Sexual Violence, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Florida Council Against Sexual Violence, Inc.

(2) **Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

(3) **De Minimis Indirect Cost Rate Election:**

Florida Council Against Sexual Violence, Inc. has elected not to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.

**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 Directors,
Florida Council Against Sexual Violence, Inc.:

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 Florida Council Against Sexual Violence, Inc., which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, 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 June 26, 2020.

Internal Control over Financial Reporting

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

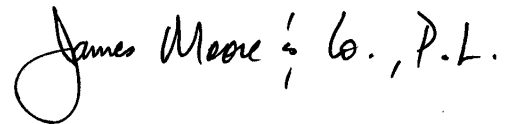
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not 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 Florida Council Against Sexual 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.

James Moore & Co., P.L.

Tallahassee, Florida
June 26, 2020

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL

To the Board of Directors,
Florida Council Against Sexual Violence, Inc.:

Report on Compliance for Each Major Federal Program and State Project

We have audited Florida Council Against Sexual Violence, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of Florida Council Against Sexual Violence, Inc.'s major federal programs and major state projects for the year ended December 31, 2019. Florida Council Against Sexual Violence, Inc.'s major federal programs and major state projects are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Florida Council Against Sexual Violence, Inc. major federal programs and major state projects 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; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, 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 or major state project occurred. An audit includes examining, on a test basis, evidence about Florida Council Against Sexual 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 and major state project. However, our audit does not provide a legal determination of Florida Council Against Sexual Violence, Inc.'s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Florida Council Against Sexual 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 and major state projects for the year ended December 31, 2019.


Report on Internal Control Over Compliance

Management of Florida Council Against Sexual 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 Florida Council Against Sexual 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 and major state project 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 major state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, 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 Florida Council Against Sexual 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 or a state project 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 or a 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 program or a state project 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 and Chapter 10.650, Rules of State of Florida, Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

 James Moore & Co., P.L.

Tallahassee, Florida
June 26, 2020

**FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

I. Summary of Auditors' Results:

Financial Statements

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major Federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Types of auditor's report issued on compliance for major Federal programs: *Unmodified.*

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major programs:

Federal Program	Federal CFDA Number
Sexual Assault Services Formula Program	16.017

Dollar threshold used to distinguish between type A and type B Federal programs: \$750,000

Auditee qualified as low-risk auditee? X yes _____ no

