

**FLORIDA COALITION AGAINST DOMESTIC
VIOLENCE, INC.
TALLAHASSEE, FL**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2020

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INDEPENDENT AUDITORS' REPORT

To the Receiver
Florida Coalition Against Domestic Violence, Inc.
Tallahassee, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Florida Coalition Against Domestic Violence, Inc. which comprise the statement of financial position as of June 30, 2020, 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 auditors' 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.

Basis for Qualified Opinion

As described in Note 1, the accompanying financial statements exclude the net assets of Florida Coalition Against Violence Foundation, Inc. (the “Foundation”) and include all remaining net assets of Florida Coalition Against Domestic Violence, Inc. (the “Organization”). As such, these financial statements are not intended to present the financial position of the Organization. Under accounting principles generally accepted in the United States of America, the Foundation should have been consolidated because it is controlled by the Organization. Had the Foundation been consolidated, many elements in the accompanying financial statements would have been materially affected. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Florida Coalition Against Domestic Violence, Inc. as of June 30, 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.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements of Florida Coalition Against Domestic Violence, Inc. 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 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 July 13, 2022, on our consideration of Florida Coalition Against Domestic Violence, Inc. internal control over financial reporting and 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 controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on of 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 Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.

Subsequent Event

As discussed in Note 13 to the financial statements, Florida Coalition Against Domestic Violence, Inc. has entered liquidation on September 17, 2021. Our opinion is not modified with respect to that matter

Thomson Block Audit Company

Tallahassee, Florida
July 13, 2022

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2020

ASSETS

CURRENT ASSETS

Cash	\$ 2,279,091
Grants receivable	6,063,447
Prepaid expenses	<u>22,413</u>

TOTAL CURRENT ASSETS 8,364,951

NON-CURRENT ASSETS

Settlement receivable (Note 14)	800,000
Property and equipment, net	<u>559,963</u>
	1,359,963

TOTAL ASSETS \$ 9,724,914

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 3,726,655
Due to grantors	3,442,125
Unearned revenue	351,693
Current portion of note payable	<u>26,194</u>

TOTAL CURRENT LIABILITIES 7,546,667

LONG-TERM LIABILITIES

Mortgage note payable	<u>123,622</u>
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TOTAL LIABILITIES 7,670,289

NET ASSETS

Without donor restrictions:

Operations	1,644,478
Net investment in property and equipment	<u>410,147</u>

TOTAL NET ASSETS WITHOUT RESTRICTIONS 2,054,625

TOTAL LIABILITIES AND NET ASSETS \$ 9,724,914

See accompanying notes.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENT OF ACTIVITIES
Year Ended June 30, 2020

	Without donor restrictions	With donor restrictions	Total
Operating Support and revenues:			
Grants and contracts	\$ 47,731,764	\$ -	\$ 47,731,764
Membership	317,358	-	317,358
Investment Income	86,563	-	86,563
Contributions	26,080	-	26,080
Interest income	15,487	-	15,487
Training	12,889	-	12,889
Other income	<u>38</u>	<u>-</u>	<u>38</u>
	48,190,179	-	48,190,179
Net assets released from restriction	<u>550,000</u>	<u>(550,000)</u>	<u>-</u>
TOTAL OPERATING SUPPORT AND REVENUES	48,740,179	(550,000)	48,190,179
Operating Expenses:			
Program services:			
Domestic violence prevention and services	46,929,722	-	46,929,722
Administrative services	<u>2,819,517</u>	<u>-</u>	<u>2,819,517</u>
TOTAL OPERATING EXPENSES	<u>49,749,239</u>	<u>-</u>	<u>49,749,239</u>
CHANGE IN NET ASSETS FROM OPERATIONS	(1,009,060)	(550,000)	(1,559,060)
Other Changes:			
Settlement revenue (Note 14)	<u>800,000</u>	<u>-</u>	<u>800,000</u>
CHANGE IN ASSETS	(209,060)	(550,000)	(759,060)
BEGINNING NET ASSETS	<u>2,263,685</u>	<u>550,000</u>	<u>2,813,685</u>
ENDING NET ASSETS	\$ <u>2,054,625</u>	\$ <u>-</u>	\$ <u>2,054,625</u>

See accompanying notes.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2020

	Domestic Violence Prevention and Services	Administrative Services	Total
Materials and subcontractors	\$ 42,847,310	\$ 4,309	\$ 42,851,619
Personal	2,720,744	2,249,513	4,970,257
Other	319,424	499,568	818,992
Communication and utilities	313,245	33,220	346,465
Travel	239,129	-	239,129
Printing and supplies	192,431	10,685	203,116
Rent	171,474	3,214	174,688
Depreciation	83,806	18,885	102,691
Training and meeting space	42,159	123	42,282
	<u>46,929,722</u>	<u>2,819,517</u>	<u>49,749,239</u>
Total expenses	\$ <u>46,929,722</u>	\$ <u>2,819,517</u>	\$ <u>49,749,239</u>

See accompanying notes.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENT OF CASH FLOWS
Year Ended June 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from grantors and contractors	\$ 52,109,346
Cash paid to employees, vendors and sub-recipients	(56,504,771)
Interest paid	(8,210)
Interest received	15,487
Membership, contributions and other receipts	<u>356,365</u>
NET CASH USED IN OPERATING ACTIVITIES	(4,031,783)
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale of investments	700,898
Purchase of investments	<u>(48,121)</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	652,777
CASH FROM FINANCING ACTIVITIES	
Payments of principal on note payable	<u>(24,889)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(24,889)</u>
NET DECREASE IN CASH	(3,403,895)
CASH AT BEGINNING OF YEAR	<u>5,682,986</u>
CASH AT END OF YEAR	\$ <u><u>2,279,091</u></u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH	
Change in net assets	\$(1,559,060)
Adjustments to change in net assets to net cash (provided by) operating activities:	
Depreciation	102,691
Loss on disposal of assets	867
Realized gain on investment	(6,176)
Decrease (Increase) in assets:	
Grants and contracts receivable	1,732,154
Prepaid expenses	62,993
Unconditional promise to give	550,000
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	(6,914,079)
Compensation payable	(646,601)
Due to grantors	2,363,806
Unearned revenue	<u>281,622</u>
NET CASH USED IN OPERATING ACTIVITIES	\$ <u><u>(4,031,783)</u></u>

See accompanying notes.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies and practices of Florida Coalition Against Domestic Violence, Inc. (the “Organization”) which affect significant elements of the accompanying financial statements.

Organization and Purpose - Florida Coalition Against Domestic Violence, Inc. is a Florida non-profit corporation located in Tallahassee, Florida. The primary purpose of the Organization is to empower women through the elimination of personal and institutional violence and oppression by advocating for social change through non-violence and nondiscriminatory alternatives. The Organization controls the Florida Coalition Against Domestic Violence Foundation (the “Foundation”) which was formed as a charitable organization under section 501(c)(3) of the Internal Revenue Code to raise private funds to support the Organization. These financial statements do not consolidate the activities and net assets of the Foundation.

Basis of Accounting – The financial statements have been prepared on the accrual basis of accounting, and accordingly, reflected all significant receivables, payables, and other liabilities.

Property and Equipment - Property and equipment acquired by the Organization are 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 has a cost of \$1,000 or more and an estimated useful life of at least one year.

Property 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 thirty-nine years. Repairs and maintenance, which are not considered improvements and do not extend the useful life of the property and equipment, are expensed as incurred.

Income Taxes - The Organization is generally exempt from income taxes under section 501(c)(3) of the U.S. Internal Revenue Code. Therefore, no provision has been made for income taxes in the accompanying financial statements. Additionally, 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 taxing authorities and may change upon examination.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes (Continued) – 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 consolidated financial statements.

Cash and Cash Equivalents – For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, amounts in demand deposits and short-term investments with original maturities of 90 days or less.

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.

Basis of Presentation – The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

- **Net assets without donor restrictions** – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. These are listed in the statement of financial position as net assets without donor restrictions.
- **Net assets with donor restrictions** – Net assets subject to donor-imposed stipulations. 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 those 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. The Organization had no net assets with donor restrictions as of June 30, 2020.

Functional Allocation of Expenses – The cost of providing the various services and other activities have been summarized on a functional basis in the Statement of Activities. Expenses are allocated into functional categories either directly, if related to a specific function, or indirectly and allocated among multiple functions. Indirect expenses allocated among multiple functions are based on estimates of time and effort of personnel.

Accrued Leave – The Organization compensates its eligible employees for unused vacation leave upon termination of employment. Vacation leave is accrued as earned by eligible employees and recorded as an expense in period earned.

Advertising – Advertising cost are charged to operations as incurred. Advertising cost for the fiscal year ended June 30, 2020 were \$320.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unearned Revenue - The Organization records grant/contract receipts as unearned revenue until it is expended for the purpose of the grant/contract, at which time it is recognized as revenue. The balance in unearned revenue at June 30, 2020 represents amounts received under contracts that will be expended in the next fiscal year in accordance with the grant/contract period.

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

Investment Policy – The Organization’s investment policy intends for the Organization to invest idle funds that are not needed for operations in investment accounts. The investments must be properly authorized and accurately accounted for. All investments are safeguarded against physical loss or misuse. The Organization targets a diversified asset allocation that places a greater emphasis on money market accounts, certificates of deposit, treasury notes, mutual funds, corporate bonds, and corporate stocks. The investment accounts must be with a large asset management company that has a proven track record, low fees, and no investment violations.

Contributions – Unconditional promises to give that are expected to be collected within one year 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. Contributed property and equipment is recorded at fair value at the date of donation.

NOTE 2 - SIGNIFICANT FUNDING SOURCES

The Organization receives a substantial amount of its funding from the U.S. Department of Health and Human Services, the U.S. Department of Justice and the Florida Department of Children and Families. 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.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

NOTE 3 - CONCENTRATIONS OF CREDIT RISK

The more significant concentration of credit risk are as follows:

- (a) **Demand Deposits**: - The Organization maintains cash balances at a financial institution located in Florida. Accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2020, the Organization's uninsured cash balances totaled \$1,850,871.
- (b) **Grants and Contracts Receivable**: - The Organization's grants and contracts receivable are for amounts due under grants/contracts with the State of Florida and Federal government agencies. The Organization has no policy requiring collateral or other security to support its grants and contracts receivable.

NOTE 4 - DEFINED CONTRIBUTION PLAN

The Organization sponsors a defined contribution pension plan. The Organization contributes a match of 100% to an eligible employee's contribution up to five percent of the eligible employee's annual salary. An eligible employee is an employee who has been employed full time for one year. Contributions to the plan for the year ending June 30, 2020 totaled \$90,365.

NOTE 5 - DEFINED COMPENSATION PLAN

The Organization has a non-qualified deferred compensation plan for certain members of management. The deferred compensation accounts are shown as both assets and liabilities on the Organization's financial statements and are available to creditors in the event of the Organization's liquidation. Employer contributions amounted to \$48,167 for the year ended June 30, 2020.

NOTE 6 – PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at June 30, 2020:

Land and improvements	\$	80,675
Building		623,568
Furniture and equipment		<u>541,222</u>
		1,245,465
Less: accumulated depreciation	(<u>685,502)</u>
	\$	<u>559,963</u>

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

NOTE 7 – RELATED PARTY TRANSACTIONS AND BALANCES

Certain board members of the Organization are also Executive Directors of not-for-profit agencies that are service providers of 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 do not make any allocation determinations. Expenses incurred and outstanding payables to these service providers for the year ended June 30, 2020 amounted to \$4,973,146. These transactions were consummated on terms equivalent to those that prevail in arm’s-length transactions.

NOTE 8 – MATCHING REQUIREMENTS

The Organization received a portion of its support through grants and contracts. Certain grants and contracts require the Organization to provide specified amounts of matching revenue. For each contract, where applicable, the Organization has met all matching requirements. Also, for each contract that ended on or before June 30, 2020, no obligation remains outstanding to the funding source.

NOTE 9 – MORTGAGE NOTE PAYABLE

Long-term debt consisted of the following at June 30, 2020:

5.0% note payable to bank, payable in monthly installments of \$2,766, including principal and interest, collateralized by a Commercial office building, maturing August 2, 2025.	\$ 149,816
Less: Current portion	(<u>26,194</u>)
Mortgage note payable, less current portion	\$ <u><u>123,622</u></u>

Principal maturities of mortgage note payable for each of the next five years ending June 30:

2021	\$ 26,194
2022	27,563
2023	28,993
2024	30,491
2025	32,080
Thereafter	<u>4,495</u>
Total	\$ <u><u>149,816</u></u>

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

NOTE 10 – CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. 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 the grantor cannot be determined at the time although the Organization expects such amounts, if any, to be immaterial.

NOTE 11 – LIQUIDITY AND AVAILABILITY

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

Cash and cash equivalents	\$ 2,279,091
Grants and contracts receivable	<u>6,063,447</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u><u>8,342,538</u></u>

NOTE 12 – CHANGES IN ACCOUNTING PRINCIPLES

During 2020, the Organization adopted Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) No. 2014-09, *Revenue from Contracts with Customers*, which includes criteria on how entities recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Management has determined that this ASU did not significantly impact the Organization.

During 2020, the Organization adopted FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in this ASU should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC Topic 958, *Not for Profit Entities*, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. Management has determined that this ASU did not significantly impact the Organizations financial statements.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

NOTE 13 – SUBSEQUENT EVENTS

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through July 13, 2022 the date which the consolidated financial statements were available to be issued.

On September 17, 2021, the Organization received a court order to dissolve the Organization under Florida Statute 617.1430. No vote of the Board of Directors of the Corporation was required. The Organization is placed under Receivership and all liabilities and obligations of the Organization are to be settled in accordance with the court order. In accordance with ASC 205-30, *Presentation of Financial Statements*, the Organization will continue to report on a going-concern basis until the liquidation date.

NOTE 14 – LITIGATION

The Organization is a defendant in various lawsuits with no specific alleged damage amounts being provided. The Organization believes the lawsuits needed to be addressed through the claims process set forth in the plan for dissolution. The Claims process ended January 31, 2022, with no claims being filed.

On August 26, 2021, the Organization was named in a mediated settlement agreement filed in the Circuit Court for the Second Judicial Circuit. The settlement agreement required various parties to pay a total of \$3,935,000 into an escrow account, of which \$800,000 was designated to the Organization and the remainder, \$3,135,000, to be distributed to the Florida Department of Children and Families (“DCF”). Additionally, DCF is deemed to hold an unsecured judgement in the amount of \$6,007,573 against the Organization. This unsecured judgement is to be credited by \$3,135,000 in funding paid to DCF through the escrow and then expected to be settled with remaining funds from the Organization as it dissolves. Since this amount cannot be reasonably estimated in accordance with ASC 450 *Contingencies*, the unsecured judgment is not reflected in the financial statements.

SUPPLEMENTARY INFORMATION

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
Year Ended June 30, 2020

Federal Grantor/Pass Through Grantor/Program Title	CFDA\CSFA Number	Contract Number	Expenditures	Transfers to Subrecipients
FEDERAL AWARDS				
<u>U.S Department of Health and Human Service</u>				
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	G1801FLSDVC	\$ 80,852	\$ -
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	G1901FLSDVC	151,647	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	5 NUS4CE002309-02-00	296,930	157,987
Injury Prevention and Control Research and State and Community Based Programs	93.136	Unidentified	41,689	(3,579)
Passed through State of Florida Department of Children and Families				
Family Violence Prevention and Services/Grants for Battered Women's Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes	93.671	LN967	373,080	342,449
Family Violence Prevention and Services/Grants for Battered Women's Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes	93.671	LJ990	5,943,641	4,465,091
Temporary Assistance for Needy Families (TANF)	93.558	LN967	578,668	537,001
Temporary Assistance for Needy Families (TANF)	93.558	LJ990	5,645,799	5,405,356
		Total TANF Cluster	<u>6,224,467</u>	<u>5,942,357</u>
<u>U.S Department of Justice</u>				
State Domestic Violence and Sexual Assault Coalitions	16.556	2017-DW-AX-0009	22,395	-
State Domestic Violence and Sexual Assault Coalitions	16.556	2019-DW-AX-0022	62,234	-
Legal Assistance for Victims Grant Program	16.524	2017-WL-AX-0054	182,250	167,161
Dependency Court Batterer Accountability and Compliance Project - Justice for Families	16.021	2016-FJ-AX-0017	177,574	120,254
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2016-EW-AX-K005	90,923	84,180
Engaging Men in Preventing Sexual Assault, Domestic Violence, Dating Violence, and Stalking Program	16.888	2015-CY-AX-0002	95,346	62,707
Improving Criminal Justice Responses Program (GTEA)	16.590	2017-WE-AX-0032	186,022	128,324
Passed through State of Florida Department of Children and Families				
Violence Against Women Formula Grant	16.588	LN967	484,242	415,844
Violence Against Women Formula Grant	16.588	LJ990	4,839,725	4,310,679
Passed through State of Florida Office of Attorney General				
Crime Victim Assistance - Housing Initiative	16.575	VOCA-2019-Florida Coalition Against-00545	3,750	3,750
Crime Victim Assistance - Accessibility Project	16.575	VOCA-2018-Florida Coalition Against-00050	35,151	-
Crime Victim Assistance - Accessibility Project	16.575	VOCA-2019-Florida Coalition Against-00078	55,807	-
Crime Victim Assistance - InVEST	16.575	VOCA-2018-Florida Coalition Against-00055	46,506	-
Crime Victim Assistance - InVEST	16.575	VOCA-2019-Florida Coalition Against-00080	13,554	-
Crime Victim Assistance - Safety Net	16.575	VOCA-2017-Florida Coalition Against-00123	8,594	-
Crime Victim Assistance - Safety Net	16.575	VOCA-2018-Florida Coalition Against-00056	156	-
Crime Victim Assistance - Legal Project	16.575	VOCA-2018-Florida Coalition Against-00058	1,857,706	1,695,671
Crime Victim Assistance - Legal Project	16.575	VOCA-2019-Florida Coalition Against-00087	5,614,970	5,079,152
Crime Victim Assistance - Economic Justice Project	16.575	VOCA-2018-Florida Coalition Against-00059	527,339	514,378
Crime Victim Assistance - Economic Justice Project	16.575	VOCA-2019-Florida Coalition Against-00085	1,372,928	1,320,111
Crime Victim Assistance - Generator Project Federal	16.575	VOCA-2018-Florida Coalition Against-00579	1,039,700	1,039,700

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)
Year Ended June 30, 2020

Federal Grantor/Pass Through Grantor/Program Title	CFDA\CSFA Number	Contract Number	Expenditures	Transfers to Subrecipients
Passed through State of Florida Office of Attorney General (continued)				
Crime Victim Assistance - Generator Project Federal	16.575	VOCA-2019-Florida Coalition Against-00546	2,808,667	2,750,360
Crime Victim Assistance - CPI Project	16.575	VOCA-2018-Florida Coalition Against-00057	82,081	82,081
Crime Victim Assistance - CPI Project	16.575	VOCA-2019-Florida Coalition Against-00084	211,323	211,323
			<u>13,678,232</u>	<u>12,696,526</u>
		TOTAL FEDERAL AWARDS	32,931,249	28,889,981
STATE FINANCIAL ASSISTANCE				
Florida Department of Children and Families				
Domestic Violence Program	60.134	LN967	51,029	-
Domestic Violence Program	60.134	LJ990	632,262	115,280
Child Abuse Domestic Violence Training	60.139	LN967	310,494	289,660
Child Abuse Domestic Violence Training	60.139	LJ990	3,026,057	2,927,606
		TOTAL STATE FINANCIAL ASSISTANCE	<u>4,019,842</u>	<u>3,332,546</u>
		TOTAL FEDERAL AND STATE FINANCIAL ASSISTANCE \$	<u>36,951,091</u> \$	<u>32,222,527</u>

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
Year Ended June 30, 2020

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal awards and State financial assistance includes the Federal awards and State financial assistance of Florida Coalition Against Domestic Violence, Inc. under programs of the federal and state government for the year ended June 30, 2020 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 Auditor General*. Because the Schedule presents only a selected portion of the operations of Florida Coalition Against Domestic Violence, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Florida Coalition Against Domestic Violence, Inc.

NOTE 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, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

NOTES 3 – DE MINIMIS INDIRECT COST RATE ELECTION

Florida Coalition Against Domestic Violence, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

**ADDITIONAL ELEMENTS OF REPORTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS, OMB UNIFORM GUIDANCE, AUDITS
OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS, AND
WITH CHAPTER 10.650, RULES OF THE STATE OF FLORIDA AUDITOR
GENERAL**

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LUGER & COMPANY

Certified Public Accountants and Business Advisors

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OF COUNSEL
HAROLD A. BROCK, JR. C.P.A.
W. FREDERICK THOMSON, C.P.A.

**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 Receiver
Florida Coalition Against Domestic Violence, Inc.
Tallahassee, Florida

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 Coalition Against Domestic Violence, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2020, 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 July 13, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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.

Thomson Block & Company

Tallahassee, Florida

July 13, 2022

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH OF ITS MAJOR FEDERAL
PROGRAMS AND STATE PROJECTS AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF
THE STATE OF FLORIDA AUDITOR GENERAL**

To the Receiver
Florida Coalition Against Domestic Violence, Inc.
Tallahassee, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the Florida Coalition Against Domestic Violence Inc's (the "Organization") compliance with the types of compliance requirements described in the *U.S. Office Management and Budget (OMB) Compliance Supplement* and the requirements described in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of Florida Coalition Against Domestic Violence, Inc.'s major federal programs and state projects for the year ended June 30, 2020. Florida Coalition Against Domestic Violence, Inc.'s major federal programs and 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs and 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; and Chapter 10.650, *Rules of the State of Florida Auditor General*. Those standards and Chapter 10.650 *Rules of the State of Florida 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 state project occurred. An audit includes examining, on a test basis, evidence about the Organization'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 the Organization’s compliance.

Basis for Qualified Opinion on CFDA # 93.136 - Injury Prevention and Control Research and State and Community Based Programs, CFDA # 93.671 - Family Violence Prevention and Services/Grants for Battered Women, and CSFA # 60.139 - Child Abuse Domestic Violence Training

As described in Findings 2020-001, 2020-002, and 2020-003 in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding the following:

Finding #	CFDA/CSFA #	Program (or Cluster) Name	Compliance Requirement
2020-001	93.136	Injury Prevention and Control Research and State and Community Based Programs	Reporting
2020-002	93.671	Family Violence Prevention and Services/Grants for Battered Women's	Reporting
2020-002	60.139	Child Abuse Domestic Violence Training	Reporting
2020-003	93.136	Injury Prevention and Control Research and State and Community Based Programs	Procurement

Qualified Opinion on CFDA # 93.136 - Injury Prevention and Control Research and State and Community Based Programs

In our opinion, except for the noncompliance described in the “Basis for Qualified Opinion” paragraph, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on 93.136 - Injury Prevention and Control Research and State and Community Based Programs for the year ended June 30, 2020.

Qualified Opinion on CFDA # 93.671 - Family Violence Prevention and Services/Grants for Battered Women

In our opinion, except for the noncompliance described in the “Basis for Qualified Opinion” paragraph, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on 93.671 - Family Violence Prevention and Services/Grants for Battered Women for the year ended June 30, 2020.

Qualified Opinion on CSFA # 60.139 - Child Abuse Domestic Violence Training

In our opinion, except for the noncompliance described in the “Basis for Qualified Opinion” paragraph, the Organization complied, in all material respects, with the types of compliance

requirements referred to above that could have a direct and material effect on 60.139 - Child Abuse Domestic Violence Training for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Organization 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the Organization 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 Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal programs and major state projects to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for 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 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 the Organization'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 and/or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 and/or state project will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-002 and 2020-003 to be material weaknesses.

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 and/or 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-004 to be a significant deficiency.

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 consider the deficiencies in internal control over compliance described in the accompanying

schedule of findings and questioned costs as items 2020-001, 2020-002, 2020-003 to be material weaknesses.

The Organization's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*. Accordingly, this report is not suitable for any other purpose.

Thomson Black & Company

Tallahassee, Florida

July 13, 2022

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 2020**

Part A - SUMMARY OF AUDIT RESULTS

Financial Statements

Type of audit report issued: *Qualified*

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiencies 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? X yes no
- Significant deficiencies identified? X yes none reported

Types of auditor's report issued on compliance for major federal programs: *Qualified*

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

Identification of major federal programs:

Federal Program	Federal CFDA Number
Family Violence Prevention and Services/Domestic Violence Shelter and Support Services	93.671
Victims of Crime Act (VOCA)	16.575
Injury Prevention and Control Research and State and Community based programs	93.136

Dollar threshold used to distinguish between type A and type B federal programs: \$987,237

Auditee qualified as low-risk auditee? yes X no

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 2020**

Part A - SUMMARY OF AUDIT RESULTS (Continued)

State Financial Assistance

Internal control over major state projects:

- Material weakness(es) identified? X yes no
- Significant deficiencies identified? yes X none reported

Types of auditor's report issued on compliance for major state projects: *Qualified*

Any audit findings disclosed that are required to be reported related to state financial assistance projects? X yes no

Identification of major projects:

State Project	State CSFA Number
Child Abuse Domestic Violence Training	60.139
Dollar threshold used to distinguish between type A and type B state projects:	\$750,000

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 2020

Part B – FINDINGS – FINANCIAL STATEMENTS AUDIT:

None.

Part C – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

Finding 2020-001 – Material Weakness – Financial and Programmatic Reporting – CFDA # 93.136

Criteria: In accordance with the grant agreement CDC-RFA-CE18-1801 DELTA, an Annual Federal Financial Report (FFR, SF-425) is to be submitted within 90 days after the end of the budget period. Additionally, an Annual Performance Progress and Monitoring Report is required to be submitted no later than 120 days prior to the end of the budget period.

Condition: The Organization was not able to provide copies of the reports or documentation that the reports had been filed.

Cause: The Organization is currently in liquidation and documentation or access to documentation is limited.

Effect: We are unable to test the compliance requirement for Reporting applicable to funds expended for federal program 93.136.

Questioned Costs: None identified.

Finding 2020-002 – Material Weakness – Financial Reporting – CFDA #s 93.671 & 93.136

Criteria: In accordance with the grant agreement LJ990 with the Florida Department of Children and Families, quarterly expenditure reports are required to be submitted.

Condition: We reviewed 1 of 4 quarterly reports required to be filed. In the sampled report we noted that 3 funding sources which we could not reconcile expenditures in the report to the general ledger. Additional reports were requested and were not able to be provided.

Cause: The Organization is currently in liquidation and documentation or access to documentation is limited. We were unable to obtain an explanation as to the difference in the quarterly report tested.

Effect: We are unable to reconcile the reported quarterly expenditures to the general ledger.

Questioned Costs: None identified.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 2020

Finding 2020-003 – Material Weakness – Procurement – CFDA #s 93.671, 93.136 & 16.575

Criteria: Non-Federal entities other than States, including those operating Federal programs as subrecipients of States, must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal statutes and the procurement requirements identified in 2 CFR part 200.

Condition: The Organization was not able to provide supporting documentation on procurement for 3 of the 5 vendors with expenditures over \$35,000 in the fiscal year.

Cause: The Organization is currently in liquidation and documentation or access to documentation is limited. We were unable to obtain an explanation as to the difference in the quarterly report tested.

Effect: We are unable to test 3 of the 5 sampled vendors for Procurement applicable to funds expended for federal program 93.671, 93.136 and 16.575.

Questioned Costs: 93.671: \$43,389, 93.136: \$72,084, 16.575: \$51,836

Finding 2020-004 – Significant Deficiency – Allowable Costs – Executive Paid Time Off – CFDA 93.671

Criteria: In accordance with 2 CFR Part 200.404, a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded.

Condition: The President & CEO was provided additional compensation by receiving 1,280 hours of paid time off in addition to the policy that the organization had in place. This amounted to \$284,121 in benefits. The entire balance of the paid time off account was paid to the President & CEO during the fiscal year in the amount of \$535,033 prior to retirement.

Cause: Compensation was approved by the Board of Directors and has been performed in prior years as well.

Effect: Amounts allocated to federal and state grants, including indirect allocations, are considered to be questioned costs.

Questioned Costs: 93.671: \$18,511, 93.591: \$65,426, 16.556: \$3,673, 93.558: \$8,520, 16.588: \$17,438

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 2020

Part D – FEDERAL AWARD SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS:

There were no audit findings for the year ended June 30, 2019.

Part E – STATE PROJECT FINDINGS AND QUESTIONED COST:

Finding 2020-002 – Material Weakness – Financial Reporting – CSFA #s 60.139

Criteria: In accordance with the grant agreement LJ990 with the Florida Department of Children and Families, quarterly expenditure reports are required to be submitted.

Condition: We reviewed 1 of 4 quarterly reports required to be filed. In the sampled report we noted that 3 funding sources which we could not reconcile expenditures in the report to the general ledger. Additional reports were requested and were not able to be provided.

Cause: The Organization is currently in liquidation and documentation or access to documentation is limited. We were unable to obtain an explanation as to the difference in the quarterly report tested.

Effect: We are unable to reconcile the reported quarterly expenditures to the general ledger.

Questioned Costs: None identified.

Part F – STATE PROJECT PRIOR YEAR AUDIT FINDINGS:

There were no audit findings for the year ended June 30, 2019.



FCADV

Florida Coalition Against Domestic Violence

Florida Domestic Violence Hotline at 1-800-500-1119 or TDD (800) 621-4202

Thomson Brock Luger & Company
3375-G Capital Circle NE
Tallahassee, FL 32308


**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE
MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 2020**

Finding Numbers: 2020-001, 2020-002, 2020-003, 2020-004

Planned Corrective Action: The Florida Coalition Against Domestic Violence, Inc. (the "Organization") was issued a court order to dissolve on September 17, 2021 under Florida Statute 617.1430. No vote from the Board of Directors was required. The Organization was placed under receivership and all liabilities and obligations of the Organization are to be paid and discharged in accordance with the court order. As such, the findings listed in the Schedule of Findings and Questioned Costs will not require any corrective action.

Anticipated Completion Date: N/A

Responsible Contact Person: Mark Healy, Receiver

Signature: 
Title: Receiver
Date: 7/21/22

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W. FREDERICK THOMSON, C.P.A.

MANAGEMENT LETTER

To the Receiver
Florida Coalition Against Domestic Violence, Inc.
Tallahassee, Florida

Report on the Financial Statements

We have audited the financial statements of the Florida Coalition Against Domestic Violence, Inc. as of and for the year ended June 30, 2020, and have issued our report thereon dated July 13, 2022.

Auditors' Responsibility

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.

Other Reporting Requirements

We have issued our 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*, Independent Auditors' Report on Compliance for each Major Federal Program and report on Internal Control over Compliance in Accordance with the Uniform Guidance. Disclosures in those reports and schedule, which are dated, July 13, 2022 should be considered in conjunction with this management letter.

Additional Matters

Section 10.654(1)(e), Rules of the State of Florida Auditor General, requires that we communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or Federal Program and State Project amounts that is less than material but which warrants the attention of those charged with governance. In connection with our audit, no matters were required to be disclosed.

CURRENT YEAR COMMENTS:

None.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Office of the Attorney General, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Thomson Black & Company

July 13, 2022