

**Pennsylvania Coalition
Against Domestic Violence**

Financial Statements and
Supplementary Information

Year Ended June 30, 2023 with
Independent Auditor's Report

MaherDuessel

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PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

YEAR ENDED JUNE 30, 2023

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YEAR ENDED JUNE 30, 2023

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Independent Auditor's Report

**Board of Directors
Pennsylvania Coalition Against Domestic Violence**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Pennsylvania Coalition Against Domestic Violence (Coalition), which comprise the statement of financial position as of June 30, 2023, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Coalition as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As described in Note 2 to the financial statements, the Coalition adopted ASU 2016-02, "*Leases (Topic 842)*," which requires lessees to recognize assets and liabilities on the statement of financial position for the rights and obligations created by all leases with terms of more than twelve months. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair

presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coalition's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Coalition's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coalition's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are 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 supplementary information 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 February 27, 2024 on our consideration of the Coalition's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coalition's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coalition's internal control over financial reporting and compliance.

Maher Duessel

Harrisburg, Pennsylvania
February 27, 2024

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

Assets	
Current Assets:	
Cash and cash equivalents	\$ 2,027,290
Investments	1,049,959
Accounts receivable	46,274
Contracts receivable	4,716,667
Prepaid expenses	136,855
Refundable advances - subrecipients	216,907
Security deposit	21,851
Total current assets:	<u>8,215,803</u>
Non-current assets:	
Operating lease right-of-use asset	<u>822,875</u>
Total non-current assets	<u>822,875</u>
Total Assets	<u><u>\$ 9,038,678</u></u>
Liabilities and Net Assets	
Liabilities:	
Current Liabilities:	
Line of credit	\$ 130,000
Accounts payable	115,570
Accrued expenses	337,223
Refundable advances	560,744
Subrecipients payable	5,102,104
Due to Commonwealth of Pennsylvania	60,531
Current portion of operating lease liability	322,016
Total current liabilities	<u>6,628,188</u>
Long-term Liabilities:	
Noncurrent portion of operating lease liability	<u>511,011</u>
Total long-term liabilities	<u>511,011</u>
Total Liabilities	7,139,199
Net Assets:	
Without donor restrictions, undesignated	579,195
Without donor restrictions, Board-designated	<u>1,292,605</u>
Total Net Assets Without Donor Restrictions	1,871,800
With donor restrictions	<u>27,679</u>
Total Net Assets	<u>1,899,479</u>
Total Liabilities and Net Assets	<u><u>\$ 9,038,678</u></u>

The accompanying notes are an integral part of these financial statements.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support:			
Contracts with government agencies	\$ 43,267,988	\$ -	\$ 43,267,988
Contract administration	527,275	-	527,275
Other grants	703,346	-	703,346
Contributions	222,561	24,547	247,108
Investment income (loss), net	91,817	-	91,817
Interest	1,409	-	1,409
Training	30,088	-	30,088
Miscellaneous income	29,147	-	29,147
Net assets released from restrictions	309	(309)	-
Total revenues, gains, and other support	44,873,940	24,238	44,898,178
Expenses:			
Program services	42,394,588	-	42,394,588
Management and general	2,076,949	-	2,076,949
Fundraising	221,538	-	221,538
Total expenses	44,693,075	-	44,693,075
Changes in Net Assets	180,865	24,238	205,103
Net Assets:			
Beginning of year	1,690,935	3,441	1,694,376
End of year	\$ 1,871,800	\$ 27,679	\$ 1,899,479

The accompanying notes are an integral part of these financial statements.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 2,153,250	\$ 836,030	\$ 159,340	\$ 3,148,620
Employee benefits	527,877	257,644	48,174	833,695
Consultants	323,742	320,475	-	644,217
Advertising	79,686	-	-	79,686
Accounting and auditing fees	-	18,093	-	18,093
Equipment rental and maintenance	18,457	82,958	2,954	104,369
Business insurance	-	39,501	-	39,501
Memberships	80,319	45,388	395	126,102
Miscellaneous	927	8,715	1,497	11,139
Occupancy	9,504	349,724	-	359,228
Office supplies	19,731	6,214	243	26,188
Meeting expense	19,492	20,755	-	40,247
Postage	1,863	1,870	1,848	5,581
Printing	4,914	907	4,423	10,244
Scholarship expense	11,003	-	-	11,003
Staff development	12,319	13,206	338	25,863
Subrecipient expense	39,037,198	-	-	39,037,198
Telephone	-	22,634	-	22,634
Travel - staff	83,672	14,359	2,326	100,357
Travel and conferences	10,634	1,440	-	12,074
Depreciation and amortization	-	25,158	-	25,158
Interest	-	11,878	-	11,878
Total expenses	\$42,394,588	\$ 2,076,949	\$ 221,538	\$44,693,075

The accompanying notes are an integral part of these financial statements.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023

Cash Flows from Operating Activities:	
Change in net assets	\$ 205,103
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Net realized and unrealized (gain) loss on investments	(67,639)
Amortization of operating ROU asset	313,093
(Increase) decrease in assets:	
Accounts receivable	(25,619)
Contracts receivable	4,012,980
Prepaid expenses	(41,234)
Refundable advances - subrecipients	(216,907)
Increase (decrease) in liabilities:	
Accounts payable	13,169
Accrued expenses	20,533
Refundable advances	98,267
Subrecipients payable	(5,175,964)
Due to Commonwealth of Pennsylvania	34,322
Operating lease liabilities	<u>(302,941)</u>
Net cash provided by (used in) operating activities	<u>(1,132,837)</u>
Cash Flows from Investing Activities:	
Purchase of investments	(35,286)
Sale of investments	<u>17,382</u>
Net cash provided by (used in) investing activities	<u>(17,904)</u>
Cash Flows from Financing Activities:	
Proceeds from line of credit	680,000
Payments on line of credit	<u>(550,000)</u>
Net cash provided by (used in) financing activities	<u>130,000</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,020,741)
Cash and Cash Equivalents:	
Beginning of year	<u>3,048,031</u>
End of year	<u><u>\$ 2,027,290</u></u>

The accompanying notes are an integral part of these financial statements.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

1. Nature of Activities

The Pennsylvania Coalition Against Domestic Violence (Coalition) was established in 1976 as the coordinating body of domestic violence programs in Pennsylvania. The objectives of the program are as follows:

- A. The development of a statewide network of direct service providing for the safety and welfare of domestic violence victims.
- B. The provision of advocacy efforts to improve specific systems and institutions that deal directly with victims of domestic violence within local communities and at the statewide level.
- C. The provision of community education and prevention programs on local and statewide levels.
- D. The provision of training of personnel within the statewide network and in specific systems and institutions, which deal directly with domestic violence victims.

The programs are funded primarily through contracts with the Pennsylvania Department of Human Services (DHS), the U.S. Department of Health and Human Services, the U.S. Department of Housing and Urban Development, and the U.S. Department of Justice. Programs are conducted primarily through contracts with various tax-exempt organizations throughout Pennsylvania.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when incurred.

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

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

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YEAR ENDED JUNE 30, 2023

assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents are defined as cash deposits, checking accounts, savings accounts, and certificates of deposit.

Investments

Investments are reported at fair value in the statements of financial position. Investment income and losses, including interest and dividends, are included in the statements of activities as increases or decreases in net assets without donor restrictions, unless the income or loss is restricted by donor or law.

Fair value is a market-based measurement, not an entity-specific measurement, and sets out a fair value hierarchy with the highest priority being quoted prices in active markets. Fair value measurements are disclosed by level within that hierarchy. The hierarchy is broken down into three levels based on the transparency of inputs as follows:

Level 1 – Quoted market prices in active markets for identical assets or liabilities as of the report date. A quoted price for an identical asset or liability in an active market provides the most reliable fair value measurement because it is directly observable to the market.

Level 2 – Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the report date. The nature of these securities includes investments for which quoted prices are available, but traded less frequently, and investments that are fair valued using other securities, the parameters of which can be directly observed.

Level 3 – Securities that have little to no pricing observability as of the report date. These securities are measured using management's best estimate of fair value, where the inputs into the determination of fair value are not observable and require significant management judgment or estimation.

In determining the appropriate levels, the Coalition performs a detailed analysis of the assets and liabilities that are subject to fair value measurement. At June 30, 2023, the Coalition has no Level 2 or Level 3 investments.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

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YEAR ENDED JUNE 30, 2023

Investments whose values are based on quoted market prices in active markets, and are therefore classified within Level 1, include money market funds, and exchange traded funds.

Accounts Receivable

Items recorded in accounts receivable consist of miscellaneous receivables. Amounts are considered by management to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary.

Contracts Receivable

The Coalition records contracts receivable equal to the amount of unreimbursed expenses resulting from contracts. Amounts are considered by management to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary. Receivables are charged to bad debt expenses when deemed uncollectible based upon review of individual amounts.

Promises to Give

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 over periods in excess of one year are recorded at the present value of the estimated cash flows beyond one year. 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 contributions revenue. Conditional promises to give are not included as support until the conditions are substantially met and the promise becomes unconditional.

Furniture and Equipment

Expenditures for the acquisition of furniture and equipment exceeding \$5,000 are capitalized at cost. The fair value of donated furniture and equipment at the date of the gift is similarly capitalized. Depreciation of furniture and equipment is calculated using the straight-line method over the estimated useful lives of the assets ranging from three to ten years.

Because certain furniture and equipment have been acquired for programs funded by federal or state contracts, proceeds from the sale or disposition of those assets may revert

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

to the funding agency, or the assets may be transferred to the funding agency, should the program be discontinued. The Coalition has not historically had any assets transferred back to the funding agency.

Maintenance and repairs of furniture and equipment are expensed as incurred, and major improvements are capitalized. Upon retirement, sale, or other disposition of furniture and equipment, the cost and accumulated depreciation are eliminated from the accounts, and a gain or loss is included in the statement of activities.

Leases

The Coalition determines if an arrangement is or contains a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities in the statement of financial position. ROU assets and operating lease liabilities reflect the present value of the future minimum lease payments over the lease term, discounted using a risk-free rate. Lease and non-lease components of lease agreements are accounted for separately. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Coalition will exercise that option. The Coalition does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be recoverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the asset are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value of the impaired asset. Fair value estimates are based on assumptions concerning the amount and timing of estimated future cash flows and discount rates reflecting varying degrees of perceived risk. Management has concluded that no impairment adjustments were required during the year ended June 30, 2023.

Subrecipients Payable

The Coalition provides private foundation, state, and federal awards to subrecipients to support domestic violence programs. In accordance with ASU 2018-08, if payment of a grant is conditional upon the recipient meeting certain criteria or barriers, the grant expense is not recognized until that barrier has been met. During the year ended June 30, 2023, the

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YEAR ENDED JUNE 30, 2023

Coalition provided private foundation, state, and federal awards to subrecipients of \$39,037,198. Subrecipients submit requests for reimbursement to the Coalition for eligible program expenses. The Coalition had amounts payable to the subrecipients of \$5,062,232 at June 30, 2023. The amounts recorded as payable have been approved and barriers for payment have been met.

Net Assets

Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Coalition and changes therein are classified and reported as follows:

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

With donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Coalition and/or the passage of time or be maintained in perpetuity by the Coalition. The Coalition has no net assets with donor restrictions that are required to be maintained in perpetuity.

Government Contracts, Grants, Contributions and Refundable Advances

A portion of the Coalition's revenue was derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Coalition has incurred expenditures in compliance with specific contract or grant provisions.

Conditional contributions received by the Coalition are recorded as refundable advances until the conditions are substantially met. When the conditions are substantially met, the contributions become unconditional.

Unconditional contributions are considered to be available for unrestricted use, unless specifically restricted by the donor. Amounts designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions.

When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Revenue Recognition

Revenue received from contract administration is recognized when the Coalition provides the administration services to each of the programs with respect to the grant agreements.

Contributions of Non-Financial Assets

Contributions of non-financial assets are recorded at fair value at the time of receipt. Only those contributed services that create or enhance non-financial assets, require skills, and are provided by such individuals possessing those skills, and would typically need to be purchased, if not provided by donations, are recorded. The Coalition did not receive any in-kind contributions during the year ended June 30, 2023.

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 functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The Coalition charges direct expenses, those that can be identified as being incurred specifically for the activities of that program or supporting service, incurred for a specific function directly to the program or supporting service category. Salaries and related fringe benefits are allocated based on the time and effort spent on each function. Facility costs are allocated based on usable square footage. All other expenses are allocated on a reasonable basis that is consistently applied.

Income Taxes

As a not-for-profit organization, the Coalition is generally exempt from federal and state income taxes pursuant to section 501(c)(3) of the Internal Revenue Code. The Coalition is subject to federal and state income taxes on unrelated business income. There was no unrelated business income during the year ended June 30, 2023.

The Coalition annually files Form 990 in the U.S. Federal jurisdiction. The Coalition's Form 990 is not subject to examination through the year ended June 30, 2020.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Adopted Accounting Standards

The provisions of these Accounting Standards Updates (ASU) have been adopted and incorporated into these financial statements:

During 2023, the Coalition adopted FASB Accounting Standards Update ASU No. 2016-02, "*Leases (Topic 842)*". ASU No. 2016-02 was issued to increase transparency and comparability among entities. Lessees will need to recognize nearly all lease transactions (other than leases that meet the definition of a short-term lease) on the balance sheets as a lease liability and a right-to-use asset (ROU) (as defined).

As permitted by ASU 2018-11, *Leases (Topic 842) – Targeted Improvements*, ASC 842 was applied to all leases existing at the effective date (adoption date) of July 1, 2022. As a result of this implementation, a cumulative effect adjustment was not made to net assets at July 1, 2022 as the amount was immaterial to the financial statements. The Coalition also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases.

At July 1, 2022, operating ROU assets and corresponding lease liability were recorded in the amount of \$1,135,968.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

3. Risks and Uncertainties

The Coalition maintains its cash in bank deposit accounts, which may exceed federally insured limits. The Coalition has not experienced any losses in such accounts. Cash deposits are held in financial institutions, which are FDIC insured. The cash accounts exceeded federally insured limits by \$1,307,186 at June 30, 2023.

Investment securities are exposed to risks such as interest rate and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur and that such changes could materially affect the amount reported on the statement of financial position.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

4. Investments

The following is a summary of the Coalition's investments which are stated at fair value at June 30, 2023:

Money market funds	\$	38,669
Exchange traded funds		<u>1,011,290</u>
	\$	<u><u>1,049,959</u></u>

Fair value measurements and hierarchy are as follows at June 30, 2023:

	<u>Level</u>	
Money market funds	1	\$ 38,669
Exchange traded funds:		
Emerging markets	1	71,647
Small blend	1	25,788
Mid-cap blend	1	53,359
Large blend	1	242,091
Foreign large blend	1	218,352
Intermediate government	1	58,570
Long government	1	151,415
Large growth	1	26,998
Corporate bond	1	72,040
Short term bond	1	52,196
High yield bond	1	<u>38,834</u>
		<u><u>\$ 1,049,959</u></u>

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the year ended June 30, 2023, there were no significant transfers between fair value levels.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

5. Board-Designated Endowment Fund

The Coalition's investments and a portion of cash and cash equivalents are held in the Board-designated Dameron Stoddard Endowment Fund (endowment). The following is a rollforward of the endowment activity during the year ended June 30, 2023:

Beginning of year	\$ 966,615
Contributions	-
Withdrawals	(6,316)
Investment income (loss), net	91,818
End of year	<u>\$ 1,052,117</u>

Return Objective and Risk Parameters

The endowment's return objectives are to maintain the real purchasing power of the assets after inflation, costs, and spending, and provide a stable source of liquidity and financial support for the mission of the Coalition. The endowment's assets are invested to assume a moderate level of investment risk.

Strategies for Achieving Return Objectives

The Coalition will invest in a diversified portfolio consisting of stocks, bonds, cash equivalents, alternative securities, and when deemed appropriate by the Investment Committee, illiquid investments, each of which may reflect varying rates of return. Mutual funds, exchange-traded funds, and individual securities are all acceptable forms of investing in the various asset classes.

Spending Policy

Up to four percent of the total market value of the endowment, as of December 31 of the prior year, may be distributed annually to support the Organization's ongoing operations, committed spending, and capital growth.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

6. Furniture and Equipment

Furniture and equipment consist of the following at June 30, 2023:

Furniture and equipment	\$	217,022
Leasehold improvements		<u>146,928</u>
		363,950
Accumulated depreciation		<u>(363,950)</u>
Furniture and equipment, net	\$	<u><u>-</u></u>

Depreciation expense was \$0 for the year ended June 30, 2023.

7. Conditional Grants

At June 30, 2023, \$18,169,509 of conditional grants were awarded to the Coalition for which cash had not been received, and barriers have not been met at year end.

<u>Grantor</u>	
Pennsylvania Commission on Crime and Delinquency	\$ 623,613
Pennsylvania Department of Community and Economic Development	484,941
U.S. Department of Housing and Urban Development	5,592,575
U.S. Department of Justice	18,741
U.S. Department of Health & Human Services	953,125
Pennsylvania Department of Health	143,221
Pennsylvania Department of Human Services	<u>10,353,293</u>
	<u>\$ 18,169,509</u>

8. Line of Credit

The Coalition maintains a \$1,000,000 line of credit with a financial institution. As of June 30, 2023, the balance was \$130,000. Borrowings under the line of credit bear interest at a rate equal to the Wall Street Journal's prime rate (8.25% at June 30, 2023). Furniture and equipment, accounts receivable, and contract rights are pledged as collateral. The line of credit automatically renews each year until terminated by either party.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

9. Leases

The Coalition's operating leases consist primarily of real estate. One lease term includes a 60-month extension, available at the Coalition's option, which is not reasonably certain to be exercised. Discount rates for the operating leases utilize the risk-free rate in lieu of its incremental borrowing rate.

The components of lease expense were as follows as of June 30, 2023:

Operating lease cost	\$ 340,922
Short-term lease cost	28,918

Other information related to leases was as follows as of June 30, 2023:

Supplemental cash flows information

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$ 330,769
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Weighted average remaining lease term:

Operating leases	2.50 years
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Weighted average discount rate:

Operating leases	2.87%
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Future maturities of lease liabilities are presented in the following table:

Year Ending June 30,	Operating Leases
2024	\$ 339,038
2025	347,514
2026	175,902
Total future minimum lease payments	862,454
Less: Interest	(29,427)
Total	<u>\$ 833,027</u>

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

10. Net Assets

Net assets consist of the following as of June 30, 2023:

	Without Donor Restrictions	With Donor Restrictions
Board-designated		
No More Campaign	\$ -	\$ -
Dameron Stoddard Endowment	1,052,117	-
Alexy Fund	-	-
Heilner Fund	-	632
Pirates Fund	-	2,500
Caucuses Fund	-	24,547
Undesignated	579,195	-
Total	<u>\$ 1,631,312</u>	<u>\$ 27,679</u>

11. Retirement Plan

For the year ended June 30, 2023, the Coalition contributed 4% of each full-time employee's salary to a tax-sheltered annuity. The annuity qualifies as tax deferred under Section 403(b) of the Internal Revenue Code. For the year ended June 30, 2023, the Coalition contributed \$120,242.

12. Contingencies

Regulated Environment

The Coalition operates in a heavily regulated environment, which is subject to directives, rules, and regulations of federal, state, and local regulatory agencies. Such directives, rules, and regulations are subject to change with little notice and sometimes funding is inadequate to pay for the related cost to comply with any additional burden.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Audit

The grants received by the Coalition are subject to audit by federal and state governments. As of the date of this report, management is unaware of any material adjustment that will be required as a result of such audits.

Litigation

The Coalition is involved in litigation arising in the course of business. Management believes that any total ultimate liability would not have a material effect on the Coalition's financial position.

13. Significant Funding Agencies

The Coalition's contract revenue for the year ended June 30, 2023, includes \$43,267,988, resulting from contracts with government agencies.

Revenues from the DHS totaled \$35,290,449, which approximated 79% of total revenues, gains, and other support for the year ended June 30, 2023. Contracts receivable from the DHS were \$1,209,244 at June 30, 2023. A significant reduction in the level of this support would have a material effect on the Coalition's programs.

14. Related Party Transactions

Various Board members work for the Coalition's subrecipients. Transactions with these related parties consisted of the following during the year ended and as of June 30, 2023:

<u>Subrecipient Organization</u>	<u>Expense</u>	<u>Payable</u>
Lutheran Settlement House	\$ 1,134,411	\$ 207,059
Transitions of PA	1,072,153	83,304
The Women's Center & Shelter of Greater Pittsburgh	2,055,616	674,919
Women Against Abuse	1,927,564	215,882

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

15. Liquidity and Availability

The Coalition regularly monitors liquidity in order to meet its operating needs and other contractual commitments, while striving to maximize the investment of its available funds. The Coalition has various financial assets at its disposal, including cash and cash equivalents, investments, receivables, and a line of credit. See Note 7 for more information about the line of credit.

The Coalition operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenses over the next 12 months.

The following reflects the Coalition's financial assets as of June 30, 2023 expected to be available to meet general expenses within one year.

Cash and cash equivalents	\$ 2,027,290
Investments	1,049,959
Accounts receivable	46,274
Contracts receivable	4,716,667
Assets restricted by donors for specific purposes	(27,679)
Board-designated assets	<u>(1,052,117)</u>
Financial assets expected to be available to meet cash needs for general expenses within one year	<u><u>\$ 6,760,394</u></u>

SUPPLEMENTARY INFORMATION

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Grantor/Pass-Through Grantor's Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Health and Human Services:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	6NUS4CD002304-02-03	\$ 444,401	\$ 2,032
Injury Prevention and Control Research and State and Community Based Programs	93.136	23NUSCE002320	105,587	23,093
Subtotal 93.136			549,988	25,125
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	2101-PASDVC	104,614	5,000
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	2301-PASDVC	183,145	15,000
COVID-19 Family Violence Prevention and Services/ State Domestic Violence Coalition	93.591	2101-PASDC6	126,657	55,000
COVID-19 Family Violence Prevention and Services/ State Domestic Violence Coalition	93.591	2201-PASTC6	69,993	-
Subtotal 93.591			484,409	75,000
Passed through Pennsylvania Department of Human Services:				
Grants to States for Access and Visitation Programs	93.597	4100093110	168,126	107,447
Social Services Block Grant	93.667	4100075536	5,446,220	4,856,942
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	4100075536	3,931,811	3,810,144
COVID-19 Family Violence Prevention and Services/ State Domestic Violence Coalition	93.671	4100075536	1,714,532	1,639,977
COVID-19 Family Violence Prevention and Services/ State Domestic Violence Coalition	93.671	4100075536	3,439,492	3,417,264
Subtotal 93.671			9,085,835	8,867,385
Preventative Health and Health Services Block Grant	93.991	4100090508	100,000	50,000
Passed through Pennsylvania Department of Health:				
ACL - Traumatic Brain Injury Grant Program	93.234	4100090832	36,722	-
Total U.S. Department of Health and Human Services			15,871,300	13,981,899
U.S. Department of Housing and Urban Development:				
Continuum of Care Program	14.267	PA0926L3T092002	539,950	525,272
Continuum of Care Program	14.267	PA0967D3T092001	618,095	594,133
Continuum of Care Program	14.267	PA0980D3E012001	667,969	645,264
Continuum of Care Program	14.267	PA0980D3E012102	130,356	103,378
Continuum of Care Program	14.267	PA0809L3E092004	56,468	56,468
Continuum of Care Program	14.267	PA0809L3T092105	1,172,546	1,134,664
Continuum of Care Program	14.267	PA1032D3T092100	397,370	344,509
Subtotal 14.267			3,582,754	3,403,688
Passed through Pennsylvania Department of Community and Economic Development:				
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-DW-42-0001	2,671,655	2,519,274
Total U.S. Department of Housing and Urban Development			6,254,409	5,922,962

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Grantor/Pass-Through Grantor's Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Justice:				
State Domestic Violence and Sexual Assault Coalitions	16.556	15-JOVW-21-GG-00737-STAT	38,116	-
State Domestic Violence and Sexual Assault Coalitions	16.556	15-JOVW-22-GG-00922-STAT	71,601	-
Subtotal 16.556			109,717	-
Passed through Pennsylvania Commission on Crime and Delinquency:				
Crime Victim Assistance	16.575	2018/2019/2020-VF-05-33159	152,326	-
Violence Against Women Formula Grants	16.588	2021/2022/2023-VA-01/02/03-36163	158,367	-
Total U.S. Department of Justice			420,410	-
Total Expenditures of Federal Awards			\$ 22,546,119	\$ 19,904,861
				(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

1. General

The accompanying schedule of expenditures of federal awards (Schedule) reflects the activity of all federal awards programs of the Coalition.

The Coalition has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

2. Basis of Accounting

The accompanying Schedule is prepared using the accrual basis of accounting, which is described in Note 2 to the financial statements. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance).

Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Commonwealth of Pennsylvania - Pass-through Funding

During the year ended June 30, 2023, the Coalition funding passed through from the Commonwealth of Pennsylvania Department of Health and Department of Community and Economic Development were as follows:

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Grantor/Pass- Through Grantor's Number	Beginning Accrued/ (Deferred) Revenue	Amount Received	Amount Expended	Ending Accrued/ (Deferred) Revenue
Pennsylvania Department of Health						
ACL - Traumatic Brain Injury Grant Program	93.234	4100090832	\$ 17,460	\$ 22,661	\$ 36,722	\$ 31,521
Pennsylvania Department of Community and Economic Development						
COVID-19 Emergency Solutions Grant Program	14.231	E-20-DW-42-0001	\$ 1,702,212	\$ 2,684,481	\$ 2,671,655	\$ 1,689,386

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

ACT 44, MEDICAL ADVOCACY, F.V.P.S, ACT 222, PHHSBG, SSBG (TITLE XX) AND OIM
(FUNDED BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES)

REVENUES AND EXPENDITURES, BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2023

	Actual	Budget
Revenues:		
Act 44	\$ 19,098,387	\$ 19,364,134
Medical Advocacy (Act 44)	654,420	728,866
F.V.P.S.	3,931,811	4,082,149
Act 222	817,362	833,000
PHHSBG	100,000	100,000
SSBG	5,446,220	5,705,000
OIM	65,131	90,000
	<u>30,113,331</u>	<u>30,903,149</u>
Total revenues		
Expenditures:		
Administrative salaries	1,874,396	1,933,408
Administrative benefits	461,482	501,255
Audit	9,804	9,942
Consultant and professional fees	222,404	222,570
Equipment and furniture	51,003	51,876
Membership	39,756	39,864
Postage	1,463	1,563
Printing and photocopy	421	442
Professional development	14,238	14,238
Space costs	205,165	205,421
Supplies	16,012	16,027
Telephone	12,149	12,360
Travel	50,026	63,373
Prevention subrecipient passthrough	50,000	-
	<u>3,008,319</u>	<u>3,072,339</u>
Total expenditures before subcontractor costs		
Subcontractor costs	27,105,012	27,830,810
	<u>30,113,331</u>	<u>30,903,149</u>
Total expenditures		
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>

**Pennsylvania Coalition
Against Domestic Violence**

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2023

**Independent Auditor’s Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

**Board of Directors
Pennsylvania Coalition Against Domestic Violence**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pennsylvania Coalition Against Domestic Violence (Coalition), which comprise the statement of financial position as of June 30, 2023, 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 February 27, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coalition’s internal control over financial reporting (internal control) as a basis for designing 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 Coalition’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition’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 Coalition’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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coalition'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 financial statements. 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 Coalition'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 Coalition's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maher Duessel

Harrisburg, Pennsylvania
February 27, 2024

Independent Auditor’s Report on Compliance for the Major Program and on Internal Control over Compliance Required by the Uniform Guidance

**Board of Directors
Pennsylvania Coalition Against Domestic Violence**

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Pennsylvania Coalition Against Domestic Violence (Coalition)’s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the Coalition’s major federal program for the year ended June 30, 2023. The Coalition’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Coalition and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Coalition’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Coalition's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Coalition's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Coalition's compliance with the requirements of the major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Coalition's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Coalition's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Coalition's internal control over compliance. Accordingly, no such opinion is expressed.

Board of Directors
Pennsylvania Coalition Against Domestic Violence
Independent Auditor's Report on Compliance for the Major
Program and on Internal Control over Compliance

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Maher Duessel

Harrisburg, Pennsylvania
February 27, 2024

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)? yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)? yes none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

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

7. Major Programs:

Federal ALN(s)

93.671

Name of Federal Program or Cluster

Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services

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

9. Auditee qualified as low-risk auditee? yes no

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

- II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

- III. Findings and questioned costs for federal awards.

No matters were reported.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2023

NONE