

**NORWALK REDEVELOPMENT AGENCY obo CITY OF NORWALK
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG-CV) PROGRAM
APPLICATION FORM FOR CDBG-CV FUNDS**

Applicant Agency/Organization Name: Domestic Violence Crisis Center, Inc.

President/CEO/Executive Director’s Contact Information: Suzanne Adam, Executive Director,
SAdam@dvccct.org, (203) 588-9100 ext. 101

Type of Organization: Nonprofit 501(c)3, focused on providing effective services, support, and education for the prevention and elimination of domestic violence across the Connecticut communities of Stamford, Norwalk, Darien, New Canaan, Weston, Westport, Wilton, and beyond.

Applicant Mailing Address: 1111 Summer Street, Suite 203, Stamford, CT 06905

Project Location Address: 16 River Street, First Floor, Norwalk, CT 06850

Age of Building (Public Facility/Housing Applications Only):

Contact Person (designated contact person for the project/proposal):

Name: Suzanne Adam

Title: Executive Director

Phone #: (203) 588-9100 ext. 101


Email Address: SAdam@dvccct.org

Proposed Project/Activity Name: Personal Protective Equipment (PPE) and Building Updates in Response to COVID-19.

Brief Description of the Proposed Project/Activity:

Domestic Violence Crisis Center (DVCC) is requesting funding to cover Personal Protective Equipment (PPE) and updates to our offices to comply with CDC and State social distancing guidelines.

I certify that all information provided is correct to the best of my knowledge.

	Suzanne Adam, Executive Director	05/20/2020
Name, Title & Signature		Date

Important: If your organization is submitting multiple requests within the same category, a prioritized list (of the activities) must be included with the applications.

PART 1. GENERAL INFORMATION**ORGANIZATION**

1. Provide in the space below (or on a separate page) a brief description of your organization. Indicate if your organization has prior experience in carrying out a federally funded project/activity.

This year marks the 40th anniversary of DVCC. What makes this a particular success is that our agency has continued to grow, evolve and adapt to the changing needs of the clients we serve and the communities in our catchment. DVCC began as two small agencies created in 1980: Women's Crisis Service in Norwalk and Domestic Violence Services in Stamford. Over the next 18 years they operated side by side, opening shelters, hiring victim advocates and establishing community education programs, until both agencies' boards of directors voted to merge, giving rise to the Domestic Violence Crisis Center on January 1, 1998. Over the next nine years the agency expanded its prevention education programs, bilingual programs and counseling services, formed Task Forces to raise awareness about domestic violence, oversaw the creation of domestic violence liaison units in several police departments and helped to establish dedicated domestic violence docket courts in Stamford and Norwalk. Since 2007, the agency has significantly augmented its outreach, services and advocacy with major new projects in the medical, legal, housing and educational communities. Today DVCC remains the only domestic violence agency recognized by the Connecticut Coalition Against Domestic Violence (CCADV) as serving the communities of Stamford, Norwalk, New Canaan, Darien, Westport, Wilton and Weston, Connecticut.

2. Identify the "core" programs of your organization. Use the space below or a separate page. Core programs can be considered as services for which the greatest portion of your operating budget is allocated. Example: A homeless shelter's "core" program might be its basic overnight shelter service, while it's counseling or job placement services are "support" programs.

DVCC has three major program areas: victim services, awareness-raising, and preventive education and training. Our wide range of victim services includes 24/7 crisis intervention through a 24/7 hotline and the Lethality Assessment Program, two safe houses in Norwalk and Stamford, individual and group counseling, and advocacy. Counseling and advocacy services are provided in the following areas: legal, medical, housing, employment, and financial.

DVCC's legal advocates work with those affected by domestic violence in every step of the legal process, including court appearances, legal education and public policy change. Our legal team ensures that victims of domestic violence are informed about their rights, and are supported in their interactions with law enforcement. DVCC's legal staff represents victims at domestic violence arraignments in the Norwalk and Stamford courts, assists in obtaining restraining and protective orders, and helps with divorce and child custody. Additionally, DVCC's legal team hosts weekly civil legal clinics for clients to provide education and consultations by local attorneys on the subjects of custody, divorce and visitation. As a voice for domestic violence public policy advancement, DVCC successfully advocated for changes to the dual arrest language and offender accountability resulting in legislative changes.

DVCC's counselors offer empowerment-based, trauma-informed individual, and group counseling for adults and children. This program is designed to enhance a client's sense of self through mindfulness and strengthening modalities in a confidential and supportive environment. We also offer a wellness initiative with monthly groups, including yoga, meditation, visualization, NAMI support options, life coaching, and

nutritional education.

DVCC provides housing, financial, career, employment counseling and advocacy to victims of domestic violence. These services provide victims with critical information and support needed to secure safe, stable, affordable housing. We assist our clients in understanding and dealing with the aftermath of economic abuse. DVCC staff helps clients become empowered by creating financial solutions that drive employment, foster education, and build sustainable futures.

DVCC’s safe houses provide a safe and secure shelter for victims of domestic violence. In the fiscal year 2018-2019, DVCC provided shelter to 349 individuals in its safe houses, 142 of whom were children. DVCC advocates in the safe houses make the full range of our services available to residents, beginning with assisting them in addressing the trauma they experienced, all the way through the journey to self-sufficiency.

DVCC raises awareness in the community through a wide variety of community-based events. The goal of these programs is to raise awareness of the free and confidential services that DVCC provides and raise awareness that domestic violence happens in every community.

DVCC provides preventive education and training programs for children, adults, and community professionals. In the fiscal year 2018-2019, 17,037 youth were reached through our PeaceWorks preventive education programs, and 1,594 adults were reached through adult education and professional training programs.

3. Check “YES” or “NO” to the following questions.

- A. Does your organization have a Board of Directors? YES NO
- B. Is your organization exempt under IRS Code 501(c) (3)? (If yes, provide documentation*) YES NO
- C. Are your organization’s services available to Norwalk residents? YES NO
- D. Does your organization have an EEO Policy? (Include a copy*) YES NO
- E. If a housing provider, does your organization have a written Fair Housing Policy including accessibility (504) requirements? (Include a copy*) YES NO
- F. Does your organization have a written Procurement Policy? (Include a copy*) YES NO
- G. Is your organization considered a Faith-Based Organization? YES NO
- H. Include a copy of your written Policy on Personal Property Maintenance, Protection and Disposal*
- I. Include a copy of your written Policy on Record Keeping*
- J. Include a copy of your most current audited Financial Statements

****Please note that requested documentation (from above) must be submitted to the Norwalk Redevelopment Office only if you are a new applicant or if there have been any changes to a previously filed documentation.***

PART 2. PROPOSED PROJECT/ACTIVITY

GENERAL DESCRIPTION

1. In the space below or on a separate page provide a description of the proposed project you are applying for CDBG-CV funding to complete. Include in your description: user/client population (# served, elderly, children, etc.); client/user fees and/or rents (if any) for proposed service; membership requirements (if any); other restrictions (if any, for your proposed project/activity); and how the activity directly meets the objective of preventing, preparing for and/or responding to the COVID-19 outbreak. Omission of requested information may be a cause to reject application.

Funding from CDBG-CV will be used to buy personal protective equipment (PPE) for our staff, and to reconfigure our offices to comply with social distancing mandates in response to the COVID-19 outbreak as we prepare to reopen our offices. The pandemic has had a profound impact on our organization. Much of our work involves providing individual or group counseling to clients in our community. During the stay at home orders, DVCC staff has adapted to serving our clients remotely through online platforms like zoom calls, telephone calls and electronic filing of legal documents. When the order is lifted and clients are able to return to in person visits, courts reopen and our normal office hours resume, DVCC will need to be prepared to safely conduct its services in compliance with CDC recommendations for social distancing. This will require desks to be reconfigured and plexiglass barriers to be installed. Staff members will need PPE including face masks and face shields along with hand sanitizer and cleaning supplies to keep the office in compliance.

2. Check the box that best describes the proposed project/activity.

- Public service activity**
- Rehabilitation activity**
- New construction activity**
- Real property acquisition activity (i.e. land/building).**
- Other (explain) _____**

3. Check the box that applies to the proposed project/activity.

- New "core" program**
- Expansion of existing "core" program**
- Support of existing "core" program (with no expansion)**
- New "support" program**
- Expansion of existing "support" program**
- Existing "support" program (with no expansion)**
- Other (explain) _____**

4. Is the proposed project/activity located on property owned by a church or entity having a primarily religious purpose? YES NO

5. How many persons or families (unduplicated #s) will the proposed project/activity serve? Indicate one as follows: # _____ Week
_____ Month
4,968 Year

6. How many persons or families (unduplicated #s) in Question 5, above will qualify as CDBG-CV income-eligible (using the CDBG-CV table on Page 2 of this application)? # _____ Week
_____ Month
4,500 Year
7. How many persons or families (unduplicated #s) are Norwalk residents and qualify as CDBG-CV income eligible (using the CDBG-CV income guidelines on Page 2 of this application)? # _____ Week
_____ Month
1,300 Year

*** Failure to answer Questions 6 – 9 may disqualify application.**

8. What kinds of client records does or will your organization require from applicants/users of the proposed project/activity? Check more than one box, if necessary. Note that the organization must be able to prove the income eligibility of beneficiaries.
- Name**
 Address
 Income
 Other

9. Of the categories listed, check (below) which best describes the low and moderate-income (LMI) client benefit of the proposed project/activity. Indicate that you have provided documentation with the application evidencing the below qualification. Examples: Client In-take forms (no names), proposed rents, etc.

Note: Failure to provide such documentation may disqualify the application for the CDBG-CV award.

- Area Benefit.** Activity meets needs of LMI persons residing in an area where at least 51% of the residents are LMI. Note: An Area Benefit activity is available to all persons in the neighborhood or community regardless of income. However, the area where the activity is located must qualify as an LMI neighborhood.

Documentation Attached:

- Limited Client Benefit.** Activity benefits a specific group of people who qualify as LMI persons. The activity must meet one (1) of the criteria below. If your proposed project/activity qualifies under one of the subcategories, check the applicable number.

Documentation Attached:

- (1) Project/activity maintains client records on income and family size records documenting that such persons qualify as LMI.
- (2) Project/activity has income eligibility requirements that limit the activity exclusively to LMI persons.
- (3) Project/activity is of such a nature and location that it may be concluded the clientele are primarily LMI persons.
- (4) Project/activity clientele are presumed (by HUD) to be principally LMI persons (i.e. homeless, handicapped, etc.)

PART 3. PROJECT/ACTIVITY FUNDING

1. Have you requested other funding (independent of CDBG-CV) related to the prevention, preparation and/or response to the COVID-19 pandemic? Yes No

If yes, please explain:

Fairfield County Community Foundation – Technology Updates
 Inner-City Foundation for Education – Youth & Family Program Expenses

Is your organization receiving other/additional funding (independent of CDBG-CV) related to the prevention, preparation and/or response to the COVID-19 pandemic? Yes No
 If yes, please explain below and include any letter(s) of commitment for ongoing funds or approved funds from other source(s) to assist with the proposed project that you are requesting.

If yes, what funding source?	Amount Requested	Amount Approved	Amount Pending	Amount Denied

2. What is the total cost of the proposed project? Attach a copy of the budget summary for the proposal. Use it to estimate all costs directly related to the proposed project. If approved, you may be required to further itemize the costs. Rehabilitation/construction project/activities must include copies of contractor and/or architect/engineer estimate.

Description	Price per Unit	Quantity	Total
Bulk Hand Sanitizer	\$205.00	15	\$3,075.00
Touchless Dispensers	\$60.00	15	\$900.00
Disinfecting Wipes	\$120.00	10	\$1,200.00
Face Masks (reusable/washable)	\$5.00	100	\$500.00
Face Masks (disposable)	\$42.50	20	\$850.00
Face Shields	\$5.00	60	\$300.00
No Contact Thermometer	\$100.00	8	\$800.00
Plexiglass Desk Shield	\$5,000.00	1	\$5,000.00
Office Reconfiguration	\$5,000.00	1	\$5,000.00
Total			\$18,625.00

3. Describe your organization’s fiscal management, including financial reporting, payment procedures, accounting systems, and audit requirements.

Please see attached for DVCC’s policies on fiscal management and annual audit requirements.

- Attach an explanation on how the proposed project will affect your administrative budget (example: additional personnel, maintenance, office space, etc.) Include an explanation on long-term plans for funding/sustaining the proposed project.

The COVID-19 pandemic has created new, unplanned expenses that were not in our budget. It also has strained our expected fundraising revenue. Economic strains have reduced our cash donations. Our biggest fundraising event, the Voices of Courage Spring Luncheon, has been moved to an online program. We are uncertain whether we will meet our fundraising goal for the event with the switch to a virtual platform.

Many of the expenses related to COVID-19 are one-time expenses that we do not need to budget for in the future. We are currently exploring other avenues of funding for our ongoing need of hand sanitizer and face masks.

- Attach a timetable/schedule for the proposed project, including anticipated dates (start to finish)

Office updates in response to COVID-19 will begin as soon as possible. Our office reopening dates are still to be determined, but all changes must be completed and all PPE must be on-site in all our locations before we reopen for clients.

PART 4. ORGANIZATIONAL EFFICIENCY

- How many staff members will be directly associated with the proposed project?

	Professional	Support	Volunteer
Full-Time Staff	3		
Part-Time Staff			

Include a list of those involved in completing the project. The list must include: each person’s name and a brief summary of job duties in relation to the proposed project.

Marie Simpson, Director of Finance & Administration, will find, price, and procure all needed supplies and services.

Suzanne Adam, Executive Director, will supervise and approve all final purchases and services.

Patricia Neil, Accounting Assistant, will provide assistance as needed to the Director of Finance & Administration.

- If your organization has an elected or appointed board, complete the questions below.

NAME OF BOARD/COMMITTEE: DVCC Board of Directors

List the names of the individuals on the board and the position they may hold on the board.

Please find DVCC’s Board of Director list attached.

- a. Number of voting board members as of January 1, 2020 12 Vacancies? 3
- b. How many board members reside within the City of Norwalk? 1
- c. How are the board members chosen?

The Governance committee shall review the current composition of the Board; recommend criteria for Board membership, interview potential candidates, and present slates of nominees to the Board for election as Directors and Officers. They may also propose nominees to fill vacancies occurring on the Board as deemed necessary for effective operation.

- d. Does your organization provide any board training and/or orientation? Yes No
If so, how often is training provided?

The training is provided as needed.

- e. How long is a term? Three Years. How many consecutive terms may be served? Two

PART 5. DUPLICATION/COORDINATION/COOPERATION

- 1. Has the organization attempted to coordinate the project with other agencies to avoid duplication of services? Yes No If yes, please explain.

- 2. Identify other agencies in Norwalk (including non-profit and government) that provide services similar to your proposed project. How do the programs differ? How do they overlap? Is there collaboration with the other agencies?

The DVCC works directly with a myriad of community and governmental organizations to meet the needs of our clients. However, DVCC is the sole designated provider of services to domestic violence victims in our catchment – one of a network of 18 member agencies of the CT Coalition Against Domestic Violence. DVCC staff members are specialized domestic violence advocates with unique confidentiality privilege, in addition to their particular or specialized area of degree, education, and expertise.

- 3. Identify other agencies in Norwalk that provide services directed toward the same target beneficiaries of your proposed project/service. Do you provide interagency referrals to other agencies serving the same target beneficiaries?

As stated previously, DVCC is the sole designated provider of services to domestic violence victims in our catchment area of Norwalk, Stamford, New Canaan, Darien, Westport, Weston, and Wilton, CT.

PART 6. DISCLOSURE OF INTERESTS

To assist the City of Norwalk in determining whether there may be a potential conflict of interest related to the expenditure of Community Development Block Grant - CV funds we request the following information be provided by applicants:

ORGANIZATION NAME: Domestic Violence Crisis Center, Inc.

Organization is:

- 1. Corporation ()
- 2. Non-Profit 501(c)(3) (X)
- 3. Partnership ()
- 4. Sole Owner ()
- 5. Association ()
- 6. Other () _____

If additional space is necessary, please attach a separate sheet.

1. State the names of each employee of the City of Norwalk having a financial or personal interest in the above-mentioned organization or project proposed.

Name, Job Title and Norwalk Redevelopment Agency Department

N/A

2. State the name(s) of any current or prior elected or appointed official of the City of Norwalk having a potential "financial interest" in the organization or project.

Name/Title

N/A

NOTE: If the applicant has provided names in question 1 or 2, please provide details regarding any known potential conflicts of interest in an attached narrative.

Domestic Violence Crisis Center Procurement Policy

The policy set forth in this document establishes standards and guidelines for the procurement of supplies, equipment, construction, and services to ensure that they are obtained as economically as possible through an open and competitive process, and that contracts are managed with good administrative practices and sound business judgment.

Code of Conduct

A Code of Conduct shall govern the performance, behavior and actions of the Domestic Violence Crisis Center (DVCC), including Board members, employees, directors, volunteers, or agents who are engaged in any aspect of procurement, including – but not limited to – purchasing goods and services; awarding contracts and grants; or the administration and supervision of contracts.

1. No employee, officer, director, volunteer or agent of the DVCC shall participate in the selection, award or administration of a bid or contract supported by Federal funds if a conflict of interest is real or apparent to a reasonable person.
2. Conflicts of interest may arise when any employee, officer, director, volunteer or agent of the DVCC has a financial, family or any other beneficial interest in the vendor firm selected or considered for an award.
3. No employee, officer, director, volunteer or agent of the DVCC shall do business with, award contracts to, or show favoritism toward a member of his/her immediate family, spouse's family or to any company, vendor or concern who either employs or has any relationship to a family member; or award a contract or bid which violates the spirit or intent of Federal, State and local procurement laws and policies established to maximize free and open competition among qualified vendors.
4. As permitted by law, rule, policy or regulation, the DVCC shall pursue appropriate legal, administrative or disciplinary action against an employee, officer, director, volunteer, vendor or vendor's agent who is alleged to have committed, has been convicted of or pled no contest to a procurement related infraction. If said person has been convicted, disciplined or pled no contest to a procurement violation, said person shall be removed from any further responsibility or involvement with grants management, procurement actions or bids, consistent with State or Federal policy.

Solicitation and Competition

All procurement transactions will be conducted to provide – to the maximum extent possible – free and open competition among suppliers. The DVCC must begin with an analysis of the need for the procurement, to avoid the purchase of unnecessary items (this may include an examination of lease versus purchase alternatives). The purchaser must then identify and clearly specify standards for the

goods or services desired, and seek competitive offers where possible to obtain the best possible quality at the best possible price.

In general:

- Some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted and market prices, together with discounts.
- Bids must be sought for goods and services exceeding \$1,000.00.
- For procurements that exceed the Federal “small purchase” threshold (the federal threshold is \$100,000, but the locality or State may set a lower threshold), competitive bids will be utilized and requests for these bids will be written in a way that does not restrict competition. (A clear and accurate description of the technical requirements for the material, product or service to be procured; all requirements which offerors must fulfill; and all other factors to be used in evaluating bids or proposals.) Procurement files must include the following:
 - Basis for contractor selection.
 - Justification for lack of competition when competitive bids or offers were not obtained.
 - Basis of award cost or price.
- Whenever possible, the DVCC must engage in affirmative efforts to utilize small businesses, minority- owned firms, and women's business enterprises.

Selection

Price should be one of the factors in the evaluation of responses, but the DVCC is not required to take the lowest price if other factors are important to the decision.

- There should be an objective method for selection, and any factors for evaluation and selection should be listed in the procurement documents.
- Awards shall be made to the bidder or offeror whose bid is responsive to the solicitation and is most advantageous to the DVCC (price, quality and other factors considered).
- A bid may be rejected when it is in the DVCC’s interest to do so.

Documentation

At a minimum, procurement records must clearly show how the DVCC:

- Executed price sampling for small purchases;
- Selected the method of procurement and the type of contract to be used;
- Determined which bids or proposals to accept and which to reject; and
- Determined the basis for the contract cost or price.

Contract Administration

The DVCC has an overall system of contract administration to ensure proper oversight and management of procurement actions. The DVCC is responsible for evaluating contractor performance and documenting, as appropriate, whether contractors have met the terms, conditions and

specifications of the contract. This may include progress inspections, interim products, inspection of goods delivered, and other such methods that provide assurance that the goods or services purchased are being delivered within the scope of the contract.

The DVCC's contract administration system must ensure that:

- The method of procurement is documented and records maintained for five years after final payment is made;
- All activities are carried out and costs are incurred in compliance with applicable requirements; and
- Before payment is made, services performed are adequate and consistent with the contract scope of services.

Document Retention/Destruction Policy of Domestic Violence Crisis Center

It is the intention of the Board of Directors of Domestic Violence Crisis Center not to destroy business records of the corporation that might be critical for any investigation of financial impropriety. Accordingly, periodic, mandatory and intentional document destruction shall be conducted in accordance with the following retention schedule. Any documents not identified on this list should only be deleted or destroyed after consultation with the Executive Director:

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Construction records for development projects	6 years after the date of completion of the project
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Grant proposals	Duration of the grant and an additional 6 years
Charitable Registration Statements	Permanently
Financial Statements (year end)	Permanently
Insurance Policies (expired)	Permanently
Insurance records, current accident reports, claims, policies, etc.	Permanently
IRS correspondence	Permanently
IRS annual returns Form 990	7 years
Invoices or demand letters	7 years
Minutes, corporate resolutions, bylaws and articles of incorporation	Permanently
Personnel records and personnel files	7 years after the last date of the employee's active employment
Payroll records and summaries	7 years
Records of testimony before government bodies	Permanently
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights, if applicable	Permanently
Withholding tax statements	7 years

During any period of litigation or threatened litigation, notwithstanding anything to the contrary in this records retention policy, no documents will be altered, mutilated, destroyed or falsified.

Domestic Violence Crisis Center
Section B: Fiscal Management
STANDARD 13: FISCAL MANAGEMENT

Scope

Domestic Violence Crisis Center ensures financial information is adequately recorded in a form and time-period, which allows timely reporting and communication following these basic guidelines:

- a. Accounting system provides for the separate recording and identification of federal, state and other transactions and allocation of those transactions applicable to one or more funding sources.
- b. Transactional processing must involve the appropriate authorization and backup documentation particularly for the following types of transactions:
 1. Accounts receivable
 2. Disbursement and reconciliation of petty cash
 3. Invoice/expense approval
 4. Disbursement authorization and check signing authority
 5. Back up documentation
 6. Payroll, taxes and benefits
 7. Monthly bank reconciliations
- c. Reconciliations and reviews are performed on a regular basis to ensure accuracy of reporting.
- d. Reports provided in a timely fashion to managers and governing Board for review and appropriate action.
- e. Accurate information is readily accessible.

Purpose

All organizations should conduct their financial accounting practices according to GAAP principles. Organizations may opt to be on a Cash or Accrual accounting basis. Ensuring that organizations conform to accounting standards preserves the ability of the organization and CCADV to seek and accept funding from State, Federal, or private sources.

Procedure

- Domestic Violence Crisis Center collects and reviews last five years of audit statements.
- Domestic Violence Crisis Center collects and reviews last 12 months of Board Meeting Minutes/Record of Votes.
- Domestic Violence Crisis Center reviews staff training on accounting procedures.
- Domestic Violence Crisis Center reviews formal staff financial certifications.

Documentation

- Copy of procedures for internal fiscal control
- Board meeting minutes indicating regular review of financial information
- Most recent audit

Domestic Violence Crisis Center

Fiscal Policies and Procedures

1) Cash Receipts

- i) Access to computerized cash receipts recorded is limited to Executive Director, Director of Finance & Administration and Accounting Assistant.
- ii) Checks received by mail are opened, endorsed “for deposit only”.
- iii) Checks received by mail are photocopied with supporting documents by the Accounting Assistant, before being deposited at the bank.
- iv) Contribution receipts are entered into a fundraising program by Accounting Assistant, and imported directly from the fundraising database into the accounting system. Earned income and federal and state grant receipts are entered directly into the accounting system by the Accounting Assistant. The Director of Finance & Administration reconciles bank deposits to cash entries.

2) Petty Cash

- i) All petty cash payments must receive Supervisor and Executive Director’s approval before being submitted to the finance office for payment.
- ii) Requests for use of the agency’s credit card must be authorized by a supervisor and Executive Director before being submitted to the Director of Finance & Administration.

3) Cash Disbursements

- i) Access to computerized cash receipts recorded is limited to Executive Director, Director of Finance & Administration and Accounting Assistant.
- ii) With the following exceptions, payments of invoices are made by check.
 - (a) Payroll transfers are made online. The Director of Finance & Administration prepares the payroll and transfers the appropriate amount online from the agency’s operating account into its payroll account.

- (b) Deposits into the agency's 401k Plan/Account are made by the Bookkeeper online.
- iii) Invoices are coded by the Accounting Assistant, and submitted to the Executive Director for authorization for payment.
- iv) Payment for authorized invoices are issued online through banking institution by the Director of Finance & Administration, signed signatories authorized by the Board of Directors are kept on file with the records of each bank account. If there is a change of signatories, it is approved by the Board and a corporate resolution is sent to the bank, with a copy maintained in the bank account file. Checks for more than \$6,000 must have two signatures, the Executive Director and a Board of Directors authorized signatory. Neither the Director of Finance & Admin nor the Accounting Assistant are authorized signatories.
- v) Check vouchers are attaches to the backup material, filed, and retained for two years on the premises.
- vi) Voided checks are retained.

4) Payroll, Taxes, and Benefits

- i.) All staff complete biweekly time sheets reflecting hours worked and allocation of their time, as well as any specific grant funding for their positions. Time sheets are signed by both employee and supervisor, and submitted to the Director of Finance & Administration.
- ii) The Director of Finance & Administration reviews every time sheet, and calculates the pay due each employee.
- iii) The Director of Finance & Administration processes the payroll online on a biweekly basis. The payroll service is responsible for preparing and submitting tax payments and reports and preparation/distribution of W – 2 forms for agency.
- iv) The Accounting Assistant reviews every payroll, and records all payroll, taxes and related deductions in the accounting system.
- v) The Director of Finance & Administration generates and process payments of payroll benefits.

5) Monthly Bank Reconciliations

- i) The Executive Director receives and opens bank statement, and gives them to the Director of Finance & Administration.
- ii) The Director of Finance & Administration compares the dates and amounts of deposits on the bank statements with the cash receipts journal.
- iii) The Director of Finance & Administration compares checks recorded on the statements with the cash disbursements journal.
- iv) The Director of Finance & Administration accounts for all missing check numbers by the reconciling them with voided checks.
- v) Reconciliations are reviewed, initialed and dated by the Executive Director.

Domestic Violence Crisis Center
Section B: Fiscal Management
STANDARD 17: Annual Audit Policy

Scope

Domestic Violence Crisis Center has an annual independent audit of its financial statements. Audits must be conducted in accordance with the federal and state single audit requirements if applicable.

- a. The internal control process routinely tests for compliance with federal and state requirements.
- b. The governing Board and management will meet with external auditors to review and approve audited financial statements.
- c. The audit identifies any deficiencies in internal control or other findings.
- d. Management will have a process in place for addressing any reported deficiencies or findings and ensuring that timely corrective action has been taken.
- e. The governing Board reviews and approves the annual audit reports and ensures any potential corrective action.

Purpose

Annual audits serve to ensure that the organization is exercising the appropriate controls over its income, expenditures, and assets.

Procedure

- Domestic Violence Crisis Center has an accounting firm to complete an annual audit of business activities.
- Domestic Violence Crisis Center has the audit completed after the close of each fiscal year.
- Auditor presents to Domestic Violence Crisis Center governing board of their findings.

Documentation

- Annual financial audit
- Documentation of auditor presentation to the governing board

**Domestic Violence Crisis Center
Board of Directors
2019-2020**

Name	Town of Residence	Business Address	Email Address
Jillian L. Cabana (Tad Carr) 6/2022	Fairfield, CT	Westport Police Dept. 50 Jesup Road Westport, CT 06880	jilliancarr007@gmail.com
Beth Coppinger (Paul) Board Secretary 6/2020	Easton, CT	Gartner Group Supply Chain Research Dir Stamford, CT	Beth.coppinger@gartner.com
Harriet Dulaney (Fred) 6/2020	Stamford, CT	Community Volunteer	fdulaney@optonline.net
Susan Filan 6/2022	Newtown, CT	Cohen and Wolf, P.C. 320 Post Road West Westport, CT 06880	sfilan@cohenandwolf.com
Benjamin Greenblatt, M.D. (Pamela) 6/2021	Westport, CT	Chair, Emergency Medicine Norwalk Hosp.	benjamin.greenblatt@wchn.org
Wendy Herrick (David Owens) Board Chair 6/2020	Rowayton, CT	Unilever US VP Global Supply Chain Shelton, CT	wendy.herrick@unilever.com
Peter A. Karadimas 6/2023	East Norwalk, CT	GYL Resnick MD & Sr. Wealth Advisor 20 Kechum Street Westport, CT	pakaradimas@optonline.net
Robert B. Siegel 6/2024	New Canaan, CT	UBS Stamford, CT 06901	siegelrb@mac.com
Janill Sharma (Sahul) Board Vice Chair 6/2020	Stamford, CT	Community Volunteer Founder, Network of Asian Moms	janillsharma73@gmail.com
Don Schels 6/2022	Newtown, CT	Assoc. Principal, Wilton H.S 395 Danbury Road Wilton CT 06901	donaldschels@gmail.com
David Stone Treasurer 6/2021	Fairfield, CT	Accountant, Community Volunteer	djaystone@gmail.com
Lola White 6/2024	Monroe, CT	Bigelow 201 Black Rock Tnpk Fairfield, CT 06825	Ladywte040@gmail.com
Suzanne E. Adam Ex. Officio	Stratford, CT	Executive Director DVCC	sadam@dvccct.org

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Revised 1/13/2020



Domestic Violence Crisis Center, Inc. and Affiliate

Financial Statements

For the Years Ended June 30, 2019 and 2018

Domestic Violence Crisis Center, Inc. and Affiliate

For the Years Ended June 30, 2019 and 2018

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INDEPENDENT AUDITOR'S REPORT

To The Board of Directors
Domestic Violence Crisis Center, Inc. and Affiliate:

Report on the Financial Statements

We have audited the accompanying financial statements of Domestic Violence Crisis Center, Inc. and Affiliate, (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Domestic Violence Crisis Center, Inc. and Affiliate, as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

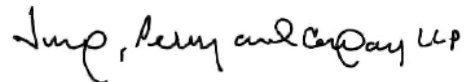
Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2020, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Domestic Violence Crisis Center, Inc. and Affiliate's internal control over financial reporting and compliance.



Toms River, New Jersey
March 13, 2020

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Financial Position

June 30, 2019 and 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Current assets:		
Cash - operations	\$ 141,234	225,988
Cash - board designated	43,640	16,800
Investments - board designated	779,705	762,230
Accounts receivable	76,995	76,770
Grants receivables	187,336	215,684
Prepaid expenses and inventory	<u>5,268</u>	<u>13,714</u>
Total current assets	<u>1,234,178</u>	<u>1,311,186</u>
Property and equipment:		
Land, buildings, improvements and equipment	1,797,796	1,797,796
Less: accumulated depreciation	<u>700,998</u>	<u>652,683</u>
Net property and equipment	<u>1,096,798</u>	<u>1,145,113</u>
Restricted assets:		
Security deposits	13,379	13,379
Restricted for long-term investment	<u>5,000</u>	<u>5,000</u>
Total restricted assets	<u>18,379</u>	<u>18,379</u>
Total assets	<u>\$ 2,349,355</u>	<u>2,474,678</u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate
Consolidated Statements of Financial Position (continued)
June 30, 2019 and 2018

LIABILITIES AND NET ASSETS

	<u>2019</u>	<u>2018</u>
Liabilities:		
Accounts payable and accrued expense	\$ <u>114,405</u>	<u>87,695</u>
Total liabilities	<u>114,405</u>	<u>87,695</u>
Net assets		
Without donor restrictions:		
Net investment in land, building, improvements and equipment	1,096,798	1,145,113
Board designated:		
Joanne Lorange Memorial	23,894	23,894
Undesignated - Available for operations	<u>1,067,549</u>	<u>1,167,908</u>
Total net assets without donor restriction	2,188,241	2,336,915
Net assets with donor restrictions	<u>46,709</u>	<u>50,068</u>
Total net assets	<u>2,234,950</u>	<u>2,386,983</u>
Total liabilities and net assets	\$ <u><u>2,349,355</u></u>	<u><u>2,474,678</u></u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Activities

For the Years Ended June 30, 2019

(with comparative totals for 2018)

	<u>2019</u>			<u>2018</u>
	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>	<u>Total</u>
Support and revenue:				
Grants - federal, state and city	\$ 1,736,199	-	1,736,199	\$ 1,730,014
Grants - building purchase	-	-	-	841,095
United Way allocations and designations	20,162	-	20,162	21,823
Contributions and promises to give:				
Foundations	140,201	-	140,201	160,513
Corporations/Organizations/Schools	79,201	-	79,201	83,074
Faith based organizations	29,518	-	29,518	19,530
Individual and other	111,237	-	111,237	68,172
In-kind	<u>488,773</u>	<u>-</u>	<u>488,773</u>	<u>439,550</u>
Total contributions and promises to give	<u>848,930</u>	<u>-</u>	<u>848,930</u>	<u>770,839</u>
Fund-raising events	173,215	-	173,215	162,635
Third Party/Special Events	25,000	-	25,000	-
Brave Wings Program	100	184	284	42,695
Investment income	6,872	-	6,872	26,176
Unrealized gain (loss) on investments	(17,913)	-	(17,913)	3,594
Realized gain on investments	66,207	-	66,207	41,816
Revenues released from restriction	3,543	(3,543)	-	-
Miscellaneous income	<u>(26,768)</u>	<u>-</u>	<u>(26,768)</u>	<u>(1,218)</u>
Total revenue and support	<u>\$ 2,835,547</u>	<u>(3,359)</u>	<u>2,832,188</u>	<u>\$ 3,639,469</u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Activities (continued)

For the Years Ended June 30, 2019

(with comparative totals for 2018)

	<u>2019</u>			<u>2018</u>
	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>	<u>Total</u>
Expenses:				
Program services:				
Safehouses	\$ 996,773	-	996,773	\$ 927,618
Counseling & EsperanzaCT	381,117	-	381,117	354,678
Court & Legal	703,607	-	703,607	654,788
PeaceWorks	175,901	-	175,901	163,697
SustainabilityCT	<u>322,485</u>	<u>-</u>	<u>322,485</u>	<u>300,112</u>
Total program services	<u>2,579,883</u>	<u>-</u>	<u>2,579,883</u>	<u>2,400,893</u>
Support services:				
Management and general	263,854	-	263,854	245,553
Fundraising and development	<u>140,484</u>	<u>-</u>	<u>140,484</u>	<u>129,785</u>
Total support services	<u>404,338</u>	<u>-</u>	<u>404,338</u>	<u>375,338</u>
Total functional expenses	2,984,221	-	2,984,221	2,776,231
Change in net assets	(148,674)	(3,359)	(152,033)	863,238
Net assets, beginning of year	<u>2,336,915</u>	<u>50,068</u>	<u>2,386,983</u>	<u>1,523,745</u>
Net assets, end of year	<u>\$ 2,188,241</u>	<u>46,709</u>	<u>2,234,950</u>	<u>\$ 2,386,983</u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statement of Functional Expenses

For the Year Ended June 30, 2019

(with comparative totals for 2018)

	Program Services					Support Services			Total		
	Safehouses	Counseling & EsperanzaCT	Court & Legal	PeaceWorks	Sustain-AbilityCT	Management and General	Fundraising and Development	Total	2019	2018	
Salaries	\$ 567,366	216,934	400,494	100,123	183,558	\$1,468,475	150,187	50,062	\$ 200,249	\$1,668,724	\$1,461,127
Employee benefits	53,184	20,335	37,542	9,385	17,207	137,653	14,078	4,693	18,771	156,424	99,776
Payroll taxes	40,577	15,515	28,643	7,161	13,128	105,024	10,741	3,580	14,321	119,344	106,692
Advertising and public relations	804	307	567	142	260	2,080	213	71	284	2,364	2,407
Client Service	11,075	4,234	7,818	1,954	3,583	28,664	2,932	977	3,909	32,573	19,165
Conferences and training	1,602	613	1,131	283	518	4,147	424	141	565	4,712	2,855
Contract services	11,988	4,584	8,462	2,116	3,879	31,029	3,173	1,058	4,231	35,260	113,901
Dues and subscriptions	1,228	469	867	217	397	3,178	325	108	433	3,611	4,073
Insurance	26,692	10,206	18,842	4,710	8,636	69,086	7,066	2,355	9,421	78,507	78,227
Leased equipment	2,255	862	1,592	398	730	5,837	597	199	796	6,633	8,343
Postage and printing	7,573	2,895	5,346	1,336	2,450	19,600	2,005	668	2,673	22,273	5,190
Office supplies	3,074	1,175	2,170	542	995	7,956	814	271	1,085	9,041	35,179
Professional fees	7,540	2,883	5,322	1,331	2,439	19,515	1,996	665	2,661	22,176	15,500
In-kind services	146,621	56,061	103,497	25,874	47,436	379,489	38,811	12,937	51,748	431,237	378,253
Occupancy	40,769	15,588	28,778	7,195	13,190	105,520	10,792	3,597	14,389	119,909	173,202
Repairs and maintenance	6,152	2,352	4,343	1,086	1,990	15,923	1,629	543	2,172	18,095	29,061
Supplies	8,403	3,213	5,932	1,483	2,719	21,750	2,224	741	2,965	24,715	31,623
Telephone	7,910	3,024	5,583	1,396	2,559	20,472	2,094	698	2,792	23,264	24,702
Travel	2,320	887	1,638	409	751	6,005	614	205	819	6,824	2,458
Grant development	-	-	-	-	-	-	-	-	-	-	360
Fundraising fees	68	26	48	12	22	175	18	6	24	200	621
Fundraising events	-	-	-	-	-	-	-	52,536	52,536	52,536	47,945
In-kind inventory	14,734	5,634	10,400	2,600	4,767	38,135	3,900	1,300	5,200	43,335	47,097
In-kind rent	4,828	1,846	3,408	852	1,562	12,496	1,278	426	1,704	14,200	14,200
Miscellaneous	13,583	5,193	9,588	2,397	4,394	35,155	3,595	1,198	4,793	39,948	39,217
Total expenses before depreciation and amortization	<u>980,346</u>	<u>374,836</u>	<u>692,011</u>	<u>173,002</u>	<u>317,170</u>	<u>2,537,365</u>	<u>259,506</u>	<u>139,035</u>	<u>398,541</u>	<u>2,935,906</u>	<u>2,741,174</u>
Depreciation and amortization	<u>16,427</u>	<u>6,281</u>	<u>11,596</u>	<u>2,899</u>	<u>5,315</u>	<u>42,518</u>	<u>4,348</u>	<u>1,449</u>	<u>5,797</u>	<u>48,315</u>	<u>35,057</u>
Total	<u>\$ 996,773</u>	<u>381,117</u>	<u>703,607</u>	<u>175,901</u>	<u>322,485</u>	<u>\$2,579,883</u>	<u>263,854</u>	<u>140,484</u>	<u>\$ 404,338</u>	<u>\$2,984,221</u>	<u>\$2,776,231</u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Cash Flows

For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash Flows from Operating Activities		
Change in net assets	\$ (152,033)	863,238
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	48,315	35,057
Unrealized (gain) loss on investments	17,913	(3,594)
Change in:		
Grants receivable	28,348	12,334
Other receivables	(225)	45,726
Prepaid expenses and inventory	8,446	8,588
Security deposit	-	5,355
Accounts payable and other accrued expenses	<u>26,710</u>	<u>(37,306)</u>
Total adjustments	<u>129,507</u>	<u>66,160</u>
Net cash provided by (used in) operating activities	<u>(22,526)</u>	<u>929,398</u>
Cash Flows from Investing Activities:		
Net purchase/maturity of securities	(35,388)	10,873
Net purchase/disposal of assets	<u>-</u>	<u>(926,290)</u>
Net cash used in investing activities	<u>(35,388)</u>	<u>(915,417)</u>
Net increase (decrease) in cash	(57,914)	13,981
Cash beginning of year	<u>242,788</u>	<u>228,807</u>
Cash end of year	<u>\$ 184,874</u>	<u>242,788</u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements

June 30, 2019 and 2018

1. Nature of Operations and Basis of Accounting

Domestic Violence Crisis Center, Inc. and Affiliate (the "Organization") is committed to breaking the cycle of domestic abuse through counseling, education, advocacy, safe housing and empowerment (CEASE). The Organization primarily serves the communities of Norwalk, Stamford, Darien, New Canaan, Wilton, Westport and Weston.

The Organization has a wholly owned affiliate (the "Affiliate") which owns a Shelter property which is used by the Organization at no charge. The Affiliate's net assets have been included in the accompanying consolidated financial statements. Interorganizational transactions and balances have been eliminated in consolidation.

The Organization and Affiliate are not-for-profit organizations incorporated under the Nonstock Corporation Act of the State of Connecticut, and are exempt from federal tax under Section (501)(c)(3) of the Internal Revenue Code. The Organization and Affiliate are also exempt from state income tax.

2. Summary of Significant Accounting Policies

a) Net asset classes

The net asset classes of the Organization and Affiliate consist of the following:

Net assets without donor restrictions: Net assets without donor restrictions consist of the net assets over which the governing boards have control to use in carrying out the operations of the Organization and Affiliate in accordance with their charters and by-laws and no donor imposed restrictions

The net investment in Land, Building, Improvements and Equipment consists of the Net book value of Land, Building, Improvements and Equipment acquired with net assets without donor restrictions

The Board of the Organization has designated certain net assets without donor restrictions for program development and capital expenditures.

Additionally, the Board of the Organization has designated all contributions received in memory of Joanne Lorange for the Joanne Lorange Memorial Fund to be used to fund programs of the Organization based upon recommendations of an Ad hoc subcommittee which includes a member of Joanne Lorange's family.

The Board of the Organization has determined that the ongoing operations of the Organization require net assets without donor restrictions available for operations balance equal to approximately three to four months of operating expenses and has set as a goal the retention of that amount.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (continued)

Net assets with donor restrictions: Net assets with donor restrictions which have donor-imposed restrictions whose limits do not expire with the passage of time nor can be fulfilled or otherwise removed by actions of the Organization and Affiliate. Net assets with donor restrictions consist of an endowment fund, whereby the donor has stipulated that the principal amount be maintained intact in perpetuity and that only the income and net gains from investment thereof be expended for the purpose specified by the donor and funds to be used for security deposits.

b) Contributions or promises to give

Contributions or promises to give without donor-imposed restrictions are reflected as unrestricted support. Contributions or promises to give with donor-imposed restrictions are reflected as either restricted support in the accompanying consolidated financial statements. Contributions or promises to give with donor-imposed conditions are not recognized as contributions or promises to give in the accompanying consolidated financial statements until the period when the conditions are met.

Promises to give that are expected to be received within one year of the financial statement date are reflected at their net realizable value (the gross amount of the promises to give, net allowance for uncollectible amount). Promises to give that are expected to be collected more than one year after the financial statement date are reflected at the present value of their estimated future cash flows using a discount rate commensurate with the risks involved at the date the promise to give is received.

c) Revenue and expense recognition

Grants awarded to the Organization are reflected at the earlier of the date the funds are received or the time that the grant expenditures are incurred. The amounts of the grants that are received but unearned, are reflected as Deferred revenue in the accompanying consolidated statements of financial position and are subsequently reflected in the accompanying consolidated statements of activities during the period to which they apply as the grants are expended.

The Organization receives certain of its contributions, program and event fees in the form of cash. It was impractical for the Organization to exercise control over these contributions and fees prior to the initial entry of these receipts into the Organizations accounting records.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (continued)

d) Cash equivalents

The Organization considers all investments with a maturity of three months or less as cash equivalents.

e) Investments

The Organization has adopted accounting for Certain Investments Held by Not-for-Profit Organizations. Not-for-profit accounting requires investments in marketable securities with readily determinable fair values and all investments in debt securities to be reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

f) Receivables

Promises to give and other receivables are evaluated periodically for collectibility based upon Management's evaluation of past loss experience, known and inherent risks in its accounts plus other factors which could affect collectibility. In the opinion of Management, all accounts for which the collectibility is doubtful have been written off or an allowance provided and the remaining accounts are deemed to be collectible.

g) Land, building, improvements and equipment

Expenditures for land, building, improvements and equipment are reflected at cost. Contributed assets are reflected at their fair value at the date of the gift. Depreciation is provided over the estimated useful lives of the assets, five to twenty years on straight-line basis. It is the Organization's policy to capitalize furniture and equipment with a cost of \$500 or greater.

Certain furniture and equipment was acquired with grant funds. Although in some instances the grantors retain a reversionary right to such assets in the event they are not used for the respective programs for which they were funded. It is the policy of the Organization to capitalize such assets when it considers it probable that it will be permitted to retain the assets when the grant agreements terminate.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (continued)

h) Contributed goods or services

Goods or services have been provided by various organizations and a number of unpaid volunteers have contributed their time. Contributions are recognized if the goods or services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributed goods or services that do not meet the above criteria are not recognized.

During the years ended June 30, 2019 and 2018 the Organization reflected the following In-kind contributions and reflect related In-kind expenses:

	<u>2019</u>	<u>2018</u>
Specialized-Certified with additional departmental training (able to work with clients, Hotline, Court, SafeHouse, PeaceWorks, etc.)	\$ 58,498	253,465
Unspecialized-Certified (non client contact, filing, phones, fundraising)	372,740	124,788
Annual Report Printing, Printing & Design Services	-	-
Food & Other Client Related Supplies for Shelter Clients	43,335	47,097
Norwalk and Stamford Courthouse Facilities - Occupancy	<u>14,200</u>	<u>14,200</u>
Total	<u>\$ 488,773</u>	<u>439,550</u>

i) Compensated absences

Employees of the Organization are entitled to paid vacations based upon length of service. It was the Organization's policy to accrue vacation pay based upon the amount earned as of the financial statement date. This policy changed. The Organization no longer allows vacation time to be carried over to the subsequent year effective June 30, 2009.

j) Advertising

Advertising costs are expensed as incurred.

k) Functional expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying Consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (continued)

l) Fair value measurements

Not-for-profit accounting established a single definition of fair value and a framework for measuring fair value. That is intended to result in increased consistency and comparability in fair value measurements. Not-for-profit accounting also expands disclosures about fair value measurements and applies whenever other authoritative literature requires (or permits) certain assets or liabilities to be measured at fair value, but does not expand the use of fair value. To increase consistency and comparability in fair value measurements and related disclosures, the fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1), a secondary priority to quoted prices for similar assets or liabilities in active or inactive markets and other observable inputs from or corroborated by observable market data (Level 2) and the lowest priority to unobservable inputs using assumptions that market participants would use (Level 3).

m) 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 the reported amounts of assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

n) Subsequent events

Management has evaluated subsequent events through March 13, 2020, the date the Consolidated financial statements were available to be issued.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 184,874	\$ 242,788
Investments	779,705	762,230
Accounts receivable	76,995	76,770
Grants receivable	<u>187,336</u>	<u>215,684</u>
Total financial assets	<u>1,228,910</u>	<u>1,297,472</u>
Donor imposed restrictions:		
Funds subject to purpose restrictions	<u>46,709</u>	<u>50,068</u>
Financial assets available to meet general expenditures within one year	<u>\$ 1,182,201</u>	<u>\$ 1,247,404</u>

The Organization's financial assets are distributed among several banks, in mostly interest bearing highly liquid accounts in order to have accessibility to fulfill payment obligations on a weekly basis.

4. Concentration of Risk

a) Cash

The Organization maintains cash accounts at three banks. These accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank. At times during the years, the cash balances at the banks may have exceeded the insured limit.

b) Revenues and support

The Organization derives its revenue and other support primarily from Grants from the State of Connecticut, the Federal Government as a pass-through from Connecticut Coalition Against Domestic Violence, Inc. (CCADV), from allocations from the United Ways of Stamford, Norwalk & Wilton, New Canaan, Darien and Westport, and from contributions, promises to give and fundraising activities from donors in the communities the Organization services.

Domestic Violence Crisis Center, Inc. and Affiliate
Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

5. Investments

At June 30, 2019 and 2018 investments consisted of the following:

	<u>2019</u>		<u>2018</u>	
	Cost	Market	Cost	Market
Mutual funds	\$ <u>668,778</u>	<u>779,705</u>	<u>634,484</u>	<u>762,230</u>
	\$ <u>668,778</u>	<u>779,705</u>	<u>634,484</u>	<u>762,230</u>

6. Fair Value Measurements

Fair values of assets measured on a recurring basis at June 30, 2019 and 2018 are as followed:

Fair Value Measurements at Reporting Date Using

	<u>Fair Value</u>	Quoted Prices In Active Markets for Identical Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>June 30, 2019</u>				
Mutual Funds	\$ <u>779,705</u>	<u>779,705</u>	-	-
Total Assets	\$ <u>779,705</u>	<u>779,705</u>	-	-
<u>June 30, 2018</u>				
Mutual Funds	\$ <u>762,230</u>	<u>762,230</u>	-	-
Total Assets	\$ <u>762,230</u>	<u>762,230</u>	-	-

All assets have been valued using a market approach.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

7. Grants Receivable and Grant Revenues - Federal and State

Grants receivable at June 30, 2019 and 2018 and Grant revenues for the years ended June 30, 2019 and 2018 consist of the following:

<u>Federal</u>	<u>2019</u>	<u>Grants Receivable</u>	<u>Deferred Revenue</u>	<u>Grant Revenue</u>
U.S. Department of Health and Human Services:				
Pass-Through from the State of CT				
Department of Social Services				
Family Violence Prevention Services	\$ -	-	-	153,112
U.S. Department of Justice:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Crime Victim Assistance	128,965	-	-	456,626
Violence Against Women Formula Grant	31,887	-	-	382,641
Legal Assistance for Victims	5,275	-	-	24,256
Child Advocate	5,938	-	-	21,024
Law Enforcement Advocacy	2,320	-	-	10,012
Pass-Through from City of Stamford:				
U.S. Department of Homeland Security:				
Pass-Through from United Way of America				
Emergency Food and Shelter National Board Program:				
Grant to Fund Served Meals	4,950	-	-	18,075
Total Federal	<u>179,335</u>	<u>-</u>	<u>-</u>	<u>1,065,746</u>
 <u>State of Connecticut</u>				
Department of Social Services:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Shelter Services Program	-	-	-	585,432
Judicial Branch Office of Victims Services:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Victims of Crime Act Victim Assistance and Family Violence Court FVVA Program	5,439	-	-	65,264
Office of Policy and Management:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Campus Safety	-	-	-	4,000
Child Advocate	1,788	-	-	6,319
Law Enforcement Advocacy	774	-	-	3,338
Total State of Connecticut	<u>8,001</u>	<u>-</u>	<u>-</u>	<u>664,353</u>
City of Norwalk	-	-	-	6,100
Total	<u>\$ 187,336</u>	<u>-</u>	<u>-</u>	<u>1,736,199</u>

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

7. Grants Receivable and Grant Revenues - Federal and State (continued)

	<u>2018</u>	<u>Grants Receivable</u>	<u>Deferred Revenue</u>	<u>Grant Revenue</u>
<u>Federal</u>				
U.S. Department of Health and Human Services:				
Pass-Through from State of Connecticut				
Department of Social Services				
Family Violence Prevention Services	\$ -	-	-	151,817
Child Welfare Services Program	-	-	-	-
U.S. Department of Justice:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Crime Victim Assistance	132,049	-	-	445,489
Child Advocate	5,682	-	-	18,654
Pass-Through from the State of Connecticut				
Judicial Branch Office of Victims Services:				
Crime Victim Assistance	48,361	-	-	403,236
U.S. Department of Housing and Urban				
Development:				
Pass-Through from City of Norwalk:				
Community Development Block Grant	-	-	-	11,000
Pass-Through from City of Stamford:				
Community Development Block Grant	-	-	-	6,229
U.S. Department of Homeland Security:				
Pass-Through from United Way of America				
Emergency Food and Shelter National				
Board Program:				
Grant to Fund Served Meals	15,000	-	-	15,000
Total Federal	<u>201,092</u>	<u>-</u>	<u>-</u>	<u>1,051,425</u>
<u>State of Connecticut</u>				
Department of Social Services:				
Shelter Services Program				
Pass-Through from Connecticut Coalition	6,600	-	-	65,264
Against Domestic Violence:				
Shelter Services Program	-	-	-	594,883
Judicial Branch Office of Victim Services:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Victims of Crime Act Victim Assistance	-	-	-	-
and Family Violence Court FVVA Program	2,088	-	-	2,088
Office of Policy and Management:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Campus Safety	4,000	-	-	4,000
Child Advocate	1,904	-	-	6,254
Non Profit Grant Program	-	-	-	841,095
Total State of Connecticut	<u>14,592</u>	<u>-</u>	<u>-</u>	<u>1,513,584</u>
City of Norwalk	-	-	-	6,100
Total	<u>\$ 215,684</u>	<u>-</u>	<u>-</u>	<u>2,571,109</u>

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

7. Grants Receivable and Grant Revenues - Federal and State (continued)

At June 30, 2019 and 2018 various grant programs have a funding period which extends beyond June 30, 2018. A Grant receivable has been reflected in the accompanying consolidated financial statements for any programs where expenditures exceed payments received from grantors as of June 30, 2019 and 2018. Deferred revenues at June 30, 2019 and 2018 are reflected in the accompanying consolidated financial statements for any program where payments received were in excess of expenditures incurred.

The Organization purchased a building on August 21, 2017. A majority of the purchase price was provided by a grant from the State of Connecticut Nonprofit Grant Program. The purchase price of the building was \$932,199 with grant funding of \$841,095. The remaining cash due of \$91,104 was paid out of the Organization's resources.

8. Organization Facilities and Equipment

Organization facilities and equipment at June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 268,110	268,110
Buildings	915,326	915,326
Shelter furniture and fixtures	44,820	44,820
Shelter improvements	257,988	257,988
Equipment	13,416	13,416
Computer equipment and software	43,850	43,850
Office furniture and fixtures	108,525	108,525
Leasehold improvements	<u>145,761</u>	<u>145,761</u>
Total	1,797,796	1,797,796
Less: Accumulated depreciation	<u>(700,998)</u>	<u>(652,683)</u>
Total	<u>\$ 1,096,798</u>	<u>1,145,113</u>

9. Assets Restricted for Long-Term Investments

Assets restricted for long-term investment at both June 30, 2019 and 2018 consisted of interest-bearing cash of \$5,000 and \$5,000, respectively.

10. Line of Credit

The Organization has a \$100,000 line of credit from a Bank but has no balance at either June 30, 2019 or 2018.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

11. Endowment

In June 2013 the Board approved a \$100,000 asset transfer to the Fairfield County Community Foundation, (the "FCCF"), to establish the Domestic Violence Crisis Center Endowment fund, ("the Fund"). The purpose of the Domestic Violence Crisis Center Endowment Fund is to provide a long term source of funds to support and sustain Domestic Violence Crisis Center's financial viability and advance the mission of the Organization through FCCF's larger contributor base. FCCF will annually distribute to the Organization a percentage of the Fund.

12. Net Assets with Donor Restrictions

Net assets with donor restrictions consists of an Endowment fund, Brave Wings Emergency Fund and funds held for security deposits. Income generated from this Endowment fund is expendable for purposes as set forth in the Endowment. The funds held for Brave Wing Fund and security deposits are used based on need. Total net assets with donor restrictions as of June 30, 2019 and 2018 amounted to \$46,709 and \$50,068.

Net asset with donor restrictions at June 30, are for the following purposes:

	<u>2019</u>	<u>2018</u>
Endowment	\$ 5,000	\$ 5,000
Brave Wings Emergency Fund	41,709	42,695
Shelter program:		
Security deposits	<u>-</u>	<u>2,373</u>
Total	<u>\$ 46,709</u>	<u>50,068</u>

Net assets with donor restrictions released

Net assets released from donor restrictions by incurring expenses satisfying the restricted purposes specified by the donors during the years ended June 30, were as follows:

	<u>2019</u>	<u>2018</u>
Brave Wings Emergency Fund	\$ 1,170	-
Security deposits	<u>2,373</u>	<u>1,125</u>
Total	<u>\$ 3,543</u>	<u>1,125</u>

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

13. Employee Benefits

Beginning calendar year 2009 the Organization changed the Simple IRA Plan to a 401(k) Plan (the Plan). Under the Plan, employees can contribute up to a maximum of \$18,000 for those participants under 50 years of age for the years ended 2019 and \$18,000 in 2018, and an extra \$5,500 for those over 50 years of age. The Plan allows that the Organization can elect to match from 1% to 4% of employee contributions to a maximum of 4%. For the years ended June 30, 2019 and 2018, the Organization's match amounted to \$36,546 and \$24,868, respectively.

Additionally, the Organization has instituted a Flexible Spending Accounting arrangement whereby employees can contribute a portion of their salary to an account for specified medical expenditures and dependent care expenses on a pretax basis. The employees must use the funds contributed each year. Should amounts be left in a Flexible Spending Account at the end of the specified period, the excess funds revert to the Organization. During the years ended June 30, 2019 and 2018, \$- and \$-, respectively, reverted to the Organization.

14. Lease Commitment

The Organization has leases for its office and program facilities. Effective July 1, 2016, the Organization entered into a one-year lease for its Stamford facility with a one-year renewal option. Rent is based on an annual rental of \$57,820 with an annual increase of 5%. Rent expense amounted to \$- and \$32,132, for the years ended June 30, 2019 and 2018, respectively. The lease was renewed effective July 1, 2017 for six months. This lease was not renewed in January 2018.

In January 2008, the Organization executed a five-year lease for its Norwalk facility. The Lease provides for a monthly rental of \$6,100 through December 31, 2008, \$6,450 from January 1, 2009 through December 31, 2009, \$6,800 from January 1, 2010 through December 31, 2010, \$7,150 from January 1, 2011 through December 31, 2011, \$7,500 from January 1, 2012 through December 31, 2012. In November 2009 the Organization amended the lease to reflect a reduction in square footage being leased by the Organization. Commencing January 1, 2010 the new lease payments are \$2,000 per month through December 31, 2012. On January 1, 2013 the Organization exercised the extension option of the lease agreement. The extension option extends the term of the lease for an additional five year period with annual increases in rent. In May 2017 the lease was amended to extend the lease through December 31, 2025. Rent expense amounted to approximately \$30,389 and \$30,388 for the years ended June 30, 2019 and 2018, respectively.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

14. Lease Commitment (continued)

In December 2009, the Organization executed a five-year two-month lease ending January 31, 2015 for the property at 777 Summer Street with a 3 year renewal option. The Organization exercised the extension option of the lease agreement in February 2015. The extension option extends the term of the lease for an additional three year period with annual increases in rent. at the expiration of this lease. Rent expense amounted to approximately \$63,111 and \$88,767 the years ended June 30, 2019 and 2018, respectively. The Organization did not renew this lease at its expiration

On October 24th 2018 the Organization signed a new 10 year lease for the property at 1111 Summer Street beginning July 1st 2019.

Minimum future payments at June 30, 2019 under the Organizations operating leases are:

<u>Years Ending June 30,</u>	<u>Amount</u>
2020	\$ 122,791
2021	125,049
2022	128,317
2023	129,754
2024	132,398
Thereafter	<u>577,977</u>
Total	<u>\$ 1,216,286</u>

In addition, the Organization reflected \$14,200 and \$14,200 in occupancy expenses for the years ended June 30, 2019 and 2018, respectively, resulting from the in-kind contribution of the use of space at the Norwalk and Stamford Courthouses.

15. Uncertain Tax Positions

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. The Organization does not have business activities currently subject to tax on unrelated business income. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization has no open tax year prior to June 30, 2016.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

16. Fund-Raising Events and Expenses

Fund-raising events revenues and expenses for the years ended June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>		
	Fall Harvest <u>Event</u>	Voices of Courage Spring <u>Luncheon</u>	<u>Total</u>
Revenues collected	\$ <u>41,522</u>	\$ <u>131,693</u>	\$ <u>173,215</u>
Expenses			
Event expense	<u>17,510</u>	<u>35,026</u>	<u>52,536</u>
Net	\$ <u>24,012</u>	\$ <u>96,667</u>	\$ <u>120,679</u>
	<u>2018</u>		
	Fall Harvest <u>Event</u>	Voices of Courage Spring <u>Luncheon</u>	<u>Total</u>
Revenues Collected	\$ <u>-</u>	\$ <u>205,330</u>	\$ <u>205,330</u>
Expenses			
Event expenses	<u>-</u>	<u>47,945</u>	<u>47,945</u>
Net	\$ <u>-</u>	\$ <u>157,385</u>	\$ <u>157,385</u>

In 2018 DVCC launched the Brave Wings Emergency Fund. This campaign is designed to provide clients financial assistance that face extraordinary hardships and will be managed independently by the BWEF Committee. The campaign premiered as part of DVCC's 2018 Voices of Courage annual spring luncheon fundraiser which brought in a total of \$284 and is included in the Voices of Courage annual spring luncheon revenue.

17. Accounting Pronouncements Adopted

In August 2016, the FASB issued ASU 2016-14, "Presentation of Financial Statements of Not-for-Profit Entities" (Topic 958). The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The new accounting standard addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. We have implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

18. Prior Year Information

The Consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements at June 30, 2018 and for the year ended, from which summarized information was derived.

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

To the Board of Directors
Domestic Violence Crisis Center, Inc. and Affiliate:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of Domestic Violence Crisis Center, Inc. and Affiliate, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated March 13, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Domestic Violence Crisis Center, Inc. and Affiliate's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Domestic Violence Crisis Center, Inc. and Affiliate'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 result of that testing, and not to provide an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Domestic Violence Crisis Center, Inc. and Affiliate's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Toms River, New Jersey
March 13, 2020

Imp, Perry and Co Day LLP

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

The Board of Trustees
Domestic Violence Crisis Center, Inc. and Affiliate:

Report on Compliance for Each Major Federal Program

We have audited Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Domestic Violence Crisis Center, Inc. and Affiliate's major federal programs for the year ended June 30, 2019. Domestic Violence Crisis Center, Inc. and Affiliate's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Domestic Violence Crisis Center, Inc. and Affiliate, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Domestic Violence Crisis Center, Inc. and Affiliate 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 Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance.

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

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

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

Toms River, New Jersey
March 13, 2020

Jump, Berry and Company LLP

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT
ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED
BY THE STATE SINGLE AUDIT ACT

The Board of Trustees
Domestic Violence Crisis Center, Inc. and Affiliate:

Report on Compliance for Each Major State Program

We have audited Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Domestic Violence Crisis Center, Inc. and Affiliate's major state programs for the year ended June 30, 2019. Domestic Violence Crisis Center, Inc. and Affiliate's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Domestic Violence Crisis Center, Inc. and Affiliate's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act 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 state program occurred. An audit includes examining, on a test basis, evidence about Domestic Violence Crisis Center, Inc. and Affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Domestic Violence Crisis Center, Inc. and Affiliate's compliance.

Opinion on Each Major State Program

In our opinion, Domestic Violence Crisis Center, Inc. and Affiliate, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Domestic Violence Crisis Center, Inc. and Affiliate 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 Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate'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 state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of Domestic Violence Crisis Center, Inc. and Affiliate, as of and for the year ended June 30, 2019 and have issued our report thereon dated March 13, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act 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 state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Toms River, New Jersey
March 13, 2020

Imp, Kelly and Company LLP

Domestic Violence Crisis Center, Inc. and Affiliate

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

<u>Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Justice:			
Pass-through from Connecticut			
Coalition Against Domestic Violence:			
Violence Against Women Formula			
Grant	16.575	2015-VA-GX-0016	\$ 24,256
Crime Victim Assistance	16.575	2016-VA-GX-0025	382,641
Child Advocate	16.588	2016-WF-AX-0004	9,457
Child Advocate	16.588	2017-WF-AX-0032	11,567
Law Enforcement Advocacy	16.588	2015-WF-AX-0028	10,012
Pass-through from State of			
Connecticut, Judicial Branch Office			
of Victims Services			
Crime Victim Assistance	16.575	2016-VA-GX-0016	456,626
U.S. Department of Homeland Security:			
Pass-through from United Way of			
Western Connecticut:			
Emergency Food and Shelter			
National Board Program	97.024		18,075
U.S. Department of Health and Human			
Services Administration for Children			
and Families:			
Pass-through from State of			
Connecticut Department of Social			
Services:			
Family Violence Prevention and			
Services	93.671		151,112
Low Income Home Energy Assistance	93.671		2,000
U.S. Department of Housing and Urban			
Development:			
Passthrough from City of Stamford:			
Community Development Block Grants	14.218		<u>6,100</u>
Total Expenditures of Federal Awards			<u>\$ 1,071,846</u>

Domestic Violence Crisis Center, Inc. and Affiliate
Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2019

<u>Pass-Through Grantor/Program Title</u>	<u>State Grant Program Core- CT Number</u>	<u>Expenditures</u>
Connecticut Department of Social Services:		
Passthrough Connecticut Coalition		
Against Domestic Violence:		
Shelter Services Program (Domestic Violence) (SSP)	11000-06100-16271	\$ 561,022
Shelter Services Program (Domestic Violence) (SSP) DSS-MLS	11000-06100-35132	24,410
Connecticut Office of Policy and Management:		
Passthrough Connecticut Coalition		
Against Domestic Violence:		
Law Enforcement Advocacy	11000-OPM20350-12251	3,338
Child Advocate	11000-OPM20350-12251	6,319
Campus Safety		4,000
Connecticut Judicial Branch Office of Victims Services:		
Passthrough Connecticut Coalition		
Against Domestic Violence:		
Victims of Crime Act Victim Assistance and Family Violence Court FVVA Program:		
State General Funds	11000-95810-12047	<u>65,264</u>
Total Expenditures of State Financial Assistance		\$ <u><u>664,353</u></u>

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Schedule of Federal Awards

For the Year Ended June 30, 2019

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Domestic Violence Crisis Center, Inc. and Affiliate, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Schedule of Expenditures of State Financial Assistance

For the Year Ended June 30, 2019

The accompanying schedule of expenditures of state financial assistance includes state grant activity of Domestic Violence Crisis Center, Inc. and Affiliate under programs of the State of Connecticut for the fiscal year ended June 30, 2019. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations. These financial assistance programs fund several programs including counseling, community education, victim advocacy and shelter for victims of domestic violence and their children.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Domestic Violence Crisis Center, Inc. and Affiliate conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit agencies.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The expenditures reported on the Schedule of Expenditures of State Financial Assistance, are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

Domestic Violence Crisis Center, Inc. and Affiliate
Schedule of Findings and Questioned Costs - Federal Awards
For the Year Ended June 30, 2019

I. Summary of Auditor's Results

Financial Statement Section

- | | |
|---|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting | |
| a. Material Weakness(es) identified? | No |
| b. Were significant deficiencies identified not considered to be material weaknesses? | No |
| 3. Noncompliance material to the financial statements? | No |

Federal Awards Section

- | | |
|--|------------|
| 1. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 2. Auditee qualified as low-risk Auditee? | Yes |
| 3. Type of auditor's report on compliance for major programs: | Unmodified |
| 4. Internal Control over compliance: | |
| a. Material Weakness(es) identified? | No |
| b. Were significant deficiencies identified not considered to be material weaknesses? | No |
| c. Any audit findings that are required to be reported in accordance with section .516(a) of the Uniform Guidance? | No |
| 5. Identification of major programs: | |

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.575	Crime Victim Assistance

Domestic Violence Crisis Center, Inc. and Affiliate
Schedule of Findings and Questioned Costs - Federal Awards (continued)
For the Year Ended June 30, 2019

II. Financial Statement Findings

No matters were reported

III. Federal Financial Assistance Findings and Questioned Costs

No matters were reported

IV. Prior Year Findings and Questioned Costs

No matters were reported

Domestic Violence Crisis Center, Inc. and Affiliate

Schedule of Findings and Questioned Costs - State Financial Assistance

For the Year Ended June 30, 2019

I. Summary of Auditor's Results

State Financial Assistance Section

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- a. Material Weakness(es) identified? No
- b. Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

State Financial Assistance

Internal control over major programs:

- a. Material weakness(es) identified? No
- b. Significant deficiency(ies) identified? None reported

Type of auditor's opinion issued on compliance for major programs: Unmodified

Any audit findings that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? No

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core C-T Number</u>	<u>Expenditures</u>
Connecticut Department of Social Services:		
Shelter Services Program (Domestic Violence) (SSP)	11000-06100-16271	\$ 561,022
Dollar threshold used to distinguish between type A and type B programs		\$ 100,000

II. Financial Statement Findings

No matters were reported

III. State Financial Assistance Findings and Questioned Costs

No matters were reported