

**CALIFORNIA PARTNERSHIP TO
END DOMESTIC VIOLENCE**

Financial Statements, Supplementary
Information and Compliance Reports
with
Independent Auditor's Report
Thereon June 30, 2023 and 2022

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

Financial Statements, Supplementary Information and Other Required Reports.
June 30, 2023 and 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
California Partnership to End Domestic Violence
Sacramento, California

Opinion

We have audited the accompanying financial statements of the California Partnership to End Domestic Violence (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

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

Basis for Opinion

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the Partnership and meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The Partnership's 2022 financial statements were audited by a predecessor auditor. An unmodified opinion was expressed by the predecessor auditor with a date of August 4, 2023.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 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* (Uniform Guidance), and the Supplemental Schedule of Cal-OES Grant Revenue and Expense, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This 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 18, 2024 on our consideration of the Partnership's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Partnership's internal control over financial reporting and compliance.

Fechter and Company
Certified Public Accountants



The image shows a handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive, flowing style. The plus sign is clearly visible between the words "Fechter" and "Company".

Sacramento, California

March 18, 2024

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
STATEMENTS OF NET POSITION
JUNE 30, 2023 AND 2022

	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,192,249	\$ 933,217
Grants receivable	1,600,735	955,216
Other receivables	887	25,000
Prepaid expenses	40,794	56,491
Total current assets	2,834,665	1,969,924
Fixed assets, net	-	-
Total assets	\$ 2,834,665	\$ 1,969,924
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and other liabilities	\$ 801,393	\$ 44,013
Accrued payroll and vacation payable	234,518	155,525
Deferred revenue	27,211	14,839
Total liabilities	1,063,121	214,377
Net assets without donor restrictions	705,908	713,403
Net assets with donor restrictions	1,065,636	1,042,144
Total net assets	1,771,544	1,755,547
Total liabilities and net assets	\$ 2,834,665	\$ 1,969,924

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022

	2023	2022
Changes in net assets without donor restrictions		
Revenues, gains, and other support:		
Government grants	\$ 4,244,310	\$ 2,194,869
Other revenue	129,234	40,500
Contributions	111,510	65,687
Membership dues	89,155	86,525
Workshops	68,027	47,623
Private foundation grants	47,669	46,011
Interest revenue	679	362
Net assets from restriction	476,508	551,621
Total revenues, gains, and other support	5,167,091	3,033,198
Expenses:		
Program services:	3,809,610	2,003,291
Total program services	3,809,610	2,003,291
Supporting services:		
General and administrative	1,209,262	950,212
Fundraising	155,715	24,029
Total supporting services	1,364,977	974,241
Total expenses	5,174,587	2,977,532
Change in net assets without donor restrictions	(7,495)	55,666
Changes in net assets with donor restrictions		
Private foundation grants	500,000	920,000
Net assets released from restriction	(476,508)	(551,621)
Change in net assets with donor restrictions	23,492	368,379
Change in net assets	15,997	424,045
Net assets, beginning of year	1,755,547	1,331,502
Net assets, end of year	\$ 1,771,544	\$ 1,755,547

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED
JUNE 30, 2023

	Program	General and Administrative	Fundraising	Total
Salaries and wages	1,284,094	\$ 620,010	\$ 126,173	\$ 2,030,277
Employee benefits	164,612	78,107	15,862	258,581
Payroll taxes	103,934	46,832	10,124	160,890
Subtotal personnel	1,552,639	744,949	152,159	2,449,747
Subcontractor & pass-through payments	1,382,830	-	-	1,382,830
Program expenses	607,862	9,063	3,503	620,428
Conferences and meetings	123,007	-	-	123,007
Professional and consulting fees	210	254,518	-	254,728
Information technology	17,183	110,271	53	127,507
Rent	53,945	4,137	-	58,082
Supplies	1,941	11,069	-	13,010
Membership dues	1,944	10,811	-	12,755
Communications	67	7,815	-	7,882
Insurance	389	11,762	-	12,151
Bank charges	-	4,618	-	4,618
Equipment	12,219	(7,472)	-	4,747
Postage and shipping	576	2,469	-	3,045
Travel	54,663	44,794	-	99,457
Printing	135	457	-	592
Total expenses	<u>\$ 3,809,610</u>	<u>\$ 1,209,262</u>	<u>\$ 155,715</u>	<u>\$ 5,174,587</u>

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED
JUNE 30, 2022

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 961,544	\$ 531,280	\$ 19,378	\$ 1,512,202
Employee benefits	118,807	58,907	2,291	180,005
Payroll taxes	77,830	43,790	1,595	123,215
	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal personnel	1,158,181	633,977	23,264	1,815,422
Subcontractor & pass-through payments	398,854	-	-	398,854
Program expenses	232,076	134	-	232,210
Conferences and meetings	145,343	120	-	145,463
Professional and consulting fees	-	140,744	-	140,744
Information technology	18,939	84,679	765	104,383
Rent	37,995	49,562	-	87,557
Supplies	5,132	5,943	-	11,075
Membership dues	3,679	5,288	-	8,967
Communications	-	7,998	-	7,998
Insurance	-	7,757	-	7,757
Bank charges	99	7,741	-	7,840
Equipment	1,607	584	-	2,191
Depreciation	-	433	-	433
Postage and shipping	938	1,967	-	2,905
Travel	-	3,065	-	3,065
Printing	448	199	-	647
Miscellaneous	-	21	-	21
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	<u>\$ 2,003,291</u>	<u>\$ 950,212</u>	<u>\$ 24,029</u>	<u>\$ 2,977,532</u>

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Change in net assets	\$ 15,997	\$ 424,045
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	-	433
Changes in operating assets and liabilities:		
Grants receivable	(645,519)	(562,854)
Other receivables	24,113	(25,000)
Prepaid expenses	15,697	(8,540)
Accounts payable and other liabilities	757,380	(335,394)
Accrued payroll and vacation payable	78,993	42,114
Deferred revenue	<u>12,372</u>	<u>(42,336)</u>
Net cash provided by (used in) operating activities	<u>259,032</u>	<u>(507,532)</u>
Net increase (decrease) in cash	259,032	(507,532)
Cash and cash equivalents, beginning of year	<u>933,217</u>	<u>1,440,749</u>
Cash and cash equivalents, end of year	<u>\$ 1,192,249</u>	<u>\$ 933,217</u>

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

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022**

NOTE A – ORGANIZATION AND DESCRIPTION OF PROGRAM SERVICES

Organization: The California Partnership to End Domestic Violence (the Partnership) located in Sacramento, California is a non-profit public benefit corporation founded in 1993. The Partnership acts as a leader and catalyst for innovative, long-range plans to end domestic violence. In 2003, two state coalitions, the California Alliance Against Domestic Violence (CAADV) and the Southern California Coalition for Battered Women (SCCBW), came together with a desire for a "united voice." That conversation led to the 2005 merger of the two coalitions to form the California Partnership to End Domestic Violence. The Partnership is a statewide membership-based coalition providing a united voice for over 200 California individuals and agencies working to end domestic violence at local, state, and national levels. Acting as a unified voice on prevention, public policy, and systems change, the Partnership provides statewide leadership in service to its members' common goal of promoting the safety and welfare of domestic violence survivors and their families. The Partnership believes that by sharing expertise, advocates and legislators can end domestic violence. Every day the Partnership inspires, informs, and connects all those concerned with this issue, because together we're stronger.

The Vision: A California free from domestic violence.

The Mission: Promote the collective voice of a diverse coalition of organizations and individuals working to eliminate all forms of domestic violence. As an advocate for social change, the Partnership advances its mission by shaping public policy, increasing community awareness, and strengthening our members' capacity to work toward our common goal of advancing the safety and healing of survivors and their families.

The Partnership provides services in four primary areas:

Public Policy – The Partnership's Public Policy team works to advance legislative, budget, and system changes to ensure that California's public policies meet the needs of survivors and programs across the state. The Partnership's policy and systems change efforts focus on Funding and Program Requirements; Housing and Homelessness; Economic Justice; Addressing the Criminal Legal System; Prevention; and intersectional issue areas.

Communications – The Partnership's Communications Program promotes our collective, statewide voice on domestic violence in California. The Partnership leads public awareness campaigns to raise the profile of this issue and our statewide coalition and conduct media advocacy to increase understanding and shift public narratives about domestic violence.

Capacity-Building – Despite limited time and resources, domestic violence advocates, programs, and allies throughout California provide life-saving services; advocate on behalf of victims and survivors; and promote prevention through social norms change. The Partnership is here to assist these individuals and organizations in accessing information they need to do this critical work. Our technical assistance and training services support and strengthen their ability to provide effective services to survivors and to run successful organizations.

Prevention – Preventing and addressing domestic violence is a complex and multi-faceted social problem requiring comprehensive solutions and a wide range of expertise. The Partnership's Prevention program helps domestic violence programs strengthen their prevention strategies by integrating prevention efforts through their programmatic and policy efforts. As the statewide Prevention technical assistance provider, the Prevention team supports the development and implementation of cutting-edge prevention strategies across the state.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022

NOTE A – ORGANIZATION AND DESCRIPTION OF PROGRAM SERVICES (Continued)

The Partnership is primarily funded through federal grants awarded by the U.S. Department of Health and Human Services, the U.S. Center for Disease Control and Prevention, and the U.S. Department of Justice, Office of Violence Against Women. In addition, significant grant funds are received from the State of California Governor’s Office of Emergency Services, as well as from private foundations. Other revenue is derived from membership dues, program fees, event sponsorships, and individual donors.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The financial statements of the Partnership have been prepared on the accrual basis of accounting. Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the Partnership classifies its net assets and changes in net assets as follows:

Net assets without donor restrictions — Net assets not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for use by the Board of Directors for a specific purpose. The Partnership has no such designations by the Board of Directors.

Net assets with donor restrictions — Net assets subject to donor-imposed restrictions that may or will be met either by actions of the Partnership and/or the passage of time. When the donor-imposed restriction is satisfied or the restriction ends, the Partnership reclassifies net assets with donor restrictions to net assets without donor restrictions. The Partnership’s net assets with donor restrictions at June 30, 2023 and June 30, 2022 represent unspent grant revenue that is for the following fiscal year and unspent grant revenue that may not be used for lobbying activities.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: Cash and cash equivalents consist of cash on hand and highly liquid investments with original or remaining maturities of three months or less at the time of purchase.

Revenue Recognition: Revenue from Exchange Transactions: The Partnership recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Partnership records the following exchange transaction revenue in its Statements of Activities and changes in net assets for the years ending June 30, 2023 and 2022.

Memberships – The Partnership provides annual membership services which include legislative updates, periodic consultation, and web conferences, as well as other services. Memberships are recognized over the membership period.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Workshops and Other revenue – The Partnership periodically enters into agreements to perform various training or other services under contracts where the performance obligation is defined. Contracts that are set up as reimbursement of costs are recognized monthly as services are performed. Contracts with milestones are recognized when milestones are completed or the contract is completed. Fees received in advance of the performance of the services are initially recognized as deferred revenue and recognized in the Statements of Activities after the services have been performed or milestone is completed.

Grants and Contributions Revenues and Receivables: Revenue from governmental contracts are recognized to the extent of qualifying expenses incurred, up to the grant or contract ceiling. Any excess of expenses incurred over cash received is recorded as a grants receivable; any excess of cash received over qualifying expenses incurred is recorded as deferred revenue.

Contributions are recognized as revenue when they are received or unconditionally pledged. Contributions received are recorded as with or without donor restrictions depending on the existence and/or nature of any donor restrictions. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted are classified as net assets without donor restriction if the restriction expires in the reporting period in which the revenue is recognized.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. There were no unconditional promises to give as of June 30, 2023 or 2022.

Donated Materials and Services: Donated materials are recorded as contributions at their estimated value at date of receipt. Donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. Members of the Partnership donate their time to various activities of the Partnership, including leadership, committees, and member events. The value of the contributed time is not reflected in the financial statements since it does not meet the criteria for recognition as a contribution.

Fixed Assets: Acquisitions of equipment and furniture of \$5,000 or more are capitalized. Equipment and furniture are stated at cost, and depreciation or amortization is computed when assets are placed in service using the straight-line method over estimated useful lives of three to seven years. Expenditures for maintenance and repairs are charged to expense as incurred.

Accrued Vacation Payable: It is the Partnership's policy to accumulate a limited amount of earned but unused vacation time, which will be paid to employees upon taking vacations or upon separation.

Functional Expenses: The costs of providing program services and supporting services have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Indirect costs are allocated among programs and supporting services based on personnel, space, and other factors.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022**

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Status: The Partnership is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code. In addition, the Partnership qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Management of the Partnership has evaluated the tax positions and related income tax contingencies. Management does not believe that any material uncertain tax positions exist. The Partnership's federal returns could generally be subject to examination by federal taxing authorities for three years after they are filed. The Partnership's state returns could be subject to examination by state taxing authorities generally for four years after they are filed. Federal returns prior to 2019 and state returns prior to 2018 are no longer subject to examination.

Reclassification: Certain reclassifications have been made to the prior year financial statement presentation to correspond to the current year's format.

Adoption of Accounting Standard: In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting for leases. The standard will require organizations to recognize on the Statement of Financial Position the assets and liabilities for the rights and obligations created by those leases if the lease terms are more than 12 months. The guidance also requires qualitative and quantitative disclosures providing additional information about the amounts recorded in the financial statements. The Partnership adopted this ASU on July 1, 2022 with no impact.

NOTE C - LIQUIDITY AND AVAILABILITY

The following represents the Partnership's financial assets at June 30:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 1,192,249	\$ 933,217
Grants receivable	1,600,735	955,216
Other receivables	887	25,000
Total financial assets	<u>2,793,871</u>	<u>1,913,433</u>
Less: Net assets with donor restrictions	<u>(1,065,636)</u>	<u>(1,042,144)</u>
Financial assets available to meet general expenditures	<u>\$ 1,728,235</u>	<u>\$ 871,289</u>

The Partnership has no endowment funds. Donor restricted assets are available only for the programs listed in Note I, Net Assets with Donor Restrictions, on page 14. The Partnership's cash is maintained in checking accounts, providing the needed liquidity for general expenses within one year of the Statement of Net Position. As part of the Partnership's liquidity management plan, cash in excess of daily needs is held in a savings account.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022

NOTE D - GRANTS RECEIVABLE

Grants receivable, which are considered collectible by management, consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
CA Office of Emergency Services	\$ 1,081,606	\$ 313,164
Department of Health & Human Services	375,556	311,473
US Center for Disease Control and Prevention	-	283,577
US Department of Justice	143,573	46,316
Other	-	686
Total grants receivable	<u>\$ 1,600,735</u>	<u>\$ 955,216</u>

NOTE E - FIXED ASSETS

Fixed assets consisted of the following as of June 30:

	<u>2023</u>	<u>2022</u>
Telephone system	\$ 9,311	\$ 9,311
Office computers	12,691	12,691
Website	37,650	37,650
Furniture	8,638	8,638
Total cost	<u>68,290</u>	<u>68,290</u>
Less: accumulated depreciation	<u>(68,290)</u>	<u>(68,290)</u>
Total Fixed Assets, net	<u>\$ -</u>	<u>\$ -</u>

NOTE F - COMMITMENTS

The Partnership leases office space and equipment under operating leases that expire in 2023. Rental expense for the years ended June 30, 2023 and 2022 was \$58,082 and \$87,557, respectively.

The Partnership leased office space under an operating lease beginning in 2005, which was extended until January 2023. The amendment includes escalating rent provisions based on rentable square feet. The lease was not renewed at the end of the lease period.

NOTE G - CONCENTRATIONS

The Partnership maintains its cash balances with one banking institution that includes an insured cash sweep account to ensure that funds do not exceed the Federal Deposit Insurance limits. At June 30, 2023 and 2022, the Partnership had no uninsured cash balances.

The Partnership receives a substantial amount of revenue from grants from the Department of Health and Human Services, California Emergency Management Agency, and Blue Shield programs. A significant reduction in the level of this revenue, if this were to occur, may have a significant effect on the Partnership's programs and activities.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022**

NOTE H - CONTINGENCIES

The Partnership receives grants for specific purposes that are subject to review and audit by the funding source. Such audits could result in the funding source's request for reimbursement for expenditures disallowed under the terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

NOTE I - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Blue Shield Victims of Abuse Program	\$ 810,485	\$ 770,637
BIPOC Leadership Project	83,644	100,000
California Community Foundation	75,000	75,000
The Women's Foundation of California HOME Project	51,507	51,507
PolicyLink	25,000	25,000
Annual Conference Scholarship Fund	20,000	20,000
	<u>\$ 1,065,636</u>	<u>\$ 1,042,144</u>

These amounts represent contributions received by the Partnership for which there were no barriers for recognition, but for which a purpose restriction exists that would require the amounts to be returned to the contributor if not met. The California Community Foundation funds may not be used for lobbying expenses.

NOTE J - SUBSEQUENT EVENTS

Management of the Partnership has reviewed the results of operations through March 18, 2024, the date the financial statements were available to be issued, and has determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

SUPPLEMENTARY INFORMATION

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SUPPLEMENTAL SCHEDULE OF CAL-OES GRANT REVENUE AND EXPENSE
FOR THE YEAR ENDED
JUNE 30, 2023**

	Statewide Domestic Violence Prevention Resource Center Program PV21 08 1577 <u>7/01/22 - 6/30/23</u>	State Coalition Technical Assistance and Training Program PV22 09 1577 <u>7/01/22 - 6/30/23</u>	State Coalition Technical Assistance and Training Program BW22 25 1577 <u>7/01/22 - 6/30/23</u>
Revenue:			
Grants	\$ 26,345	\$ 215,231	\$ 480,960
Interest revenue	-	-	-
In-kind match		37,558	120,240
Total revenue	<u>\$ 26,345</u>	<u>\$ 252,789</u>	<u>\$ 601,200</u>
Expenses:			
Personnel expenses	\$ 9,941	\$ 183,578	\$ 268,724
Operating expenses	16,404	31,653	212,236
In-kind match	-	37,558	120,240
Total expenses	<u>\$ 26,345</u>	<u>\$ 252,789</u>	<u>\$ 601,200</u>
Excess of expenses over revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**OTHER REPORTING REQUIRED
BY GOVERNMENT AUDITING STANDARDS**

**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 of
California Partnership to End Domestic Violence
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the California Partnership to End Domestic Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 18, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of the 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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Partnership'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Partnership's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Partnership's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Partnership's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fechter and Company
Certified Public Accountants


Sacramento, California

March 18, 2024

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

To the Board of Directors of
California Partnership to End Domestic
Violence Sacramento, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited California Partnership to End Domestic Violence's (the Partnership) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Partnership's major federal programs for the year ended June 30, 2023. The Partnership's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Partnership 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2

U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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.

Board of Directors
Sacramento, California

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

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

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

Fechter and Company
Certified Public Accountants



The image shows a handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive, flowing style with a long horizontal flourish extending to the right.

Sacramento, California

March 18, 2024

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED
JUNE 30, 2023**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- | | |
|--|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | No |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|--|------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | No |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR, Section 200.516(a)? | No |

4. Identification of major programs:

ALN Number

Name of Federal Program

93.136

Injury Prevention and Control Research and State and Community Based Programs

93.671

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

- | | |
|---|-----------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$750,000 |
| 6. Auditee qualified as a low-risk auditee under 2 CFR, Section 200.516(a)? | No |

SECTION II - FINANCIAL STATEMENT AUDIT

None reported.

SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS COMPLIANCE

None reported.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED
JUNE 30, 2023**

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Finding 2022-001

Condition: Several adjustments identified during the audit and delays in the Partnership providing audit documentation.

Status: Resolved. The Partnership has increased capacity of the finance department to include an Associate Director, who, like the Senior Director, is familiar with nonprofit grants management and accounting. There were no adjustments identified during the audit or delays in the Partnership providing audit documentation.

Finding 2022-002

Condition: The Partnership submitted its audited financial statements and single audit report to the federal clearinghouse in August 2023, more than 4 months after it was due.

Status: Resolved. The Partnership submitted its audited financial statements and single audit report to the federal clearinghouse before the due date.

Finding 2022-003

Condition: Expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) were revised during the single audit.

Status: Resolved. The Partnership worked in collaboration with their accounting consultants to ensure the SEFA was completed and accurate and agreed to the recorded revenue prior to the single audit.

Finding 2022-004

Condition: The Partnership did not submit its annual performance progress reports (PPR) and Federal Financial Reports (SF-425) for the years ended September 30, 2021 as of the required due date of 90 days after the September 30 year-end for three of the four individual grants sampled under the program.

Status: Resolved. All Partnership progress and financial reports were submitted timely.

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED
JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance List Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
US Department of Justice				
Direct program:				
State Domestic Violence and Sexual Assault Coalitions	16.556			\$ 97,255
Passed-through State of California Governor's Office of Emergency Services				
Crime Victim Assistance				
State Coalition Technical Assistance and Training Program	16.575	BW22-25-1577		100,960
Violence Against Women Formula Grants				
State Coalition Technical Assistance and Training Program	16.588	PV22 09-1577		65,000
State Coalition Technical Assistance and Training Program	16.588	PV21-08-1577		16,404
				81,404
Total U.S. Department of Justice			-	279,619
U.S. Department of Health and Human Services				
Direct programs:				
Injury Prevention and Control Research and State and Community Based Programs	93.136		160,000	642,663
Family Violence Prevention and Services/State Domestic Violence Coalitions				
State Coalition Technical Assistance and Training Program (CARES ACT)	93.591			157,876
State Coalition Technical Assistance and Training Program	93.591			306,695
State Coalition Technical Assistance and Training Program	93.591			135,809
Total 93.591				600,380
Passed-through State of California Governor's Office of Emergency Services				
Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services				
State Coalition Technical Assistance and Training Program	93.671	PV21 08 1577		9,941
Statewide Domestic Violence Prevention Resource Center Program	93.671	PV22 09-1577		150,231
State Coalition Technical Assistance and Training Program	93.671	BW22-25-1577		380,000
Total 93.671			-	540,172
Total U.S. Department of Health and Human Services			160,000	1,783,215
Total Expenditures of Federal Awards			\$ 160,000	\$ 2,062,834

**CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE
NOTES TO SCHEDULE OF FEDERAL EXPENDITURES
FOR THE YEAR ENDED
JUNE 30, 2023**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the California Partnership to End Domestic Violence (the Partnership) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the Partnership’s operations, it is not intended to be and does not present the financial position, changes in net position, or cash flows of the Partnership. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenses reported on the Schedule are reported on the accrual basis of accounting. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement.

The amounts passed through to subrecipients are reported on in this schedule when disbursed in accordance with 2 CFR §200.502(a), which differs from the accrual basis of accounting used under generally accepted accounting principles.

NOTE 3 – INDIRECT COSTS

The Partnership elected to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

NOTE 4 – SUBRECIPIENTS

Of the federal expenditures presented in the schedule, the Partnership provided federal awards to subrecipients as follows:

Program Title	Assistance Listing Number	Amount
Injury Prevention and Control Research and State and Community Based Programs	93.136	\$ 160,000