

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**MURFREESBORO, TENNESSEE**

**AUDITED FINANCIAL STATEMENTS**

**JUNE 30, 2023 AND 2022**

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## **INTRODUCTORY SECTION**

DOMESTIC VIOLENCE PROGRAM, INC.  
JUNE 30, 2023  
ROSTER OF OFFICIALS  
(Unaudited)

Board Members

Chairperson ..... Megan Keen

Vice-Chairperson..... Kristin Wells Morrison

Treasurer..... Gabe Helms

Board Member..... Tosha Price

Board Member..... Mitzi Newbill

Board Member..... Jen Wallach

Board Member..... Chantho Sourinho

Board Member..... Sherry Galloway M.D.

Board Member..... TaRita Wright-Burrows

Board Member..... DJ Jackson

Board Member..... Crystal Glenn

Board Member..... Andrew Polk

Board Member..... Edie Langston

Board Member..... Amanda Smith

Board Member..... Alicia Wray

Management Official

Executive Director..... Ericka Downing

## **FINANCIAL SECTION**



# JOBE, HASTINGS & ASSOCIATES

## Certified Public Accountants

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P.O. BOX 1175 MURFREESBORO, TN 37133-1175  
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James R. Jobe, CPA  
C. Jared Forrester, CPA, CSEP  
Andrew J. Nickerson, CPA

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### INDEPENDENT AUDITOR'S REPORT

Board of Directors of  
Domestic Violence Program, Inc.  
Murfreesboro, Tennessee

#### Report on the Audit of the Financial Statements

##### *Opinion*

We have audited the accompanying financial statements of Domestic Violence Program, Inc. (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 financial statements referred to above present fairly, in all material respects, the financial position of Domestic Violence Program, Inc. as of June 30, 2023 and 2022, 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.

##### *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 the Financial Statements section of our report. We are required to be independent of Domestic Violence Program, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

##### *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 Domestic Violence Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

##### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Board of Directors of  
Domestic Violence Program, Inc.

- 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 Domestic Violence Program, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Domestic Violence Program, Inc.'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 comparison of actual expenses to budget, the schedule of expenditures of federal awards and related notes, 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 the schedule of state financial assistance are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of comparison of actual expenses to budget, the schedule of expenditures of federal awards and related notes, and the schedule of state financial assistance are fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2024, on our consideration of Domestic Violence Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Domestic Violence Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Domestic Violence Program, Inc.'s internal control over financial reporting and compliance.



Certified Public Accountants

Murfreesboro, Tennessee  
March 10, 2024

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**  
**Murfreesboro, Tennessee**

**Statements of Financial Position**

**June 30, 2023 and 2022**

	<u>June 30,</u> <u>2023</u>	<u>June 30,</u> <u>2022</u>
<b><u>ASSETS</u></b>		
Current Assets -		
Cash and cash equivalents	\$ 570,365	\$ 432,435
Grants receivable	98,511	113,910
Unconditional promises to give	37,500	14,000
Other receivables		462
Deposits	3,000	3,000
TOTAL CURRENT ASSETS	\$ <u>709,376</u>	\$ <u>563,807</u>
Fixed Assets -		
Land	\$ 77,500	\$ 77,500
Building	2,780,943	2,780,943
Land improvements	56,643	56,643
Furniture, fixtures, and office equipment	118,512	118,512
	\$ 3,033,598	\$ 3,033,598
Less accumulated depreciation	(1,039,289)	(941,892)
	\$ <u>1,994,309</u>	\$ <u>2,091,706</u>
Other Assets -		
Beneficial interest - Community Foundation of Middle Tennessee	\$ 59,900	\$ 55,349
	\$ 59,900	\$ 55,349
TOTAL ASSETS	\$ <u><u>2,763,585</u></u>	\$ <u><u>2,710,862</u></u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities -		
Accounts payable	\$ 6,741	\$ 5,085
Accrued payroll and related items	16,248	14,716
TOTAL CURRENT LIABILITIES	\$ <u>22,989</u>	\$ <u>19,801</u>
TOTAL LIABILITIES	\$ <u>22,989</u>	\$ <u>19,801</u>
Net Assets -		
Without donor restrictions	\$ 2,620,912	\$ 2,614,136
With donor restrictions	119,684	76,925
TOTAL NET ASSETS	\$ <u>2,740,596</u>	\$ <u>2,691,061</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u><u>2,763,585</u></u>	\$ <u><u>2,710,862</u></u>

See notes to financial statements.



**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Statements of Activities**

**For the Years Ended June 30, 2023 and 2022**

	June 30, 2023			June 30, 2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public Support -						
Government grants -						
Victims of Crime (VOCA) Division	\$ 593,723		\$ 593,723	\$ 332,175		\$ 332,175
Emergency Solution Grant Program	119,185		119,185	337,686		337,686
Emergency Food and Shelter Program	12,250		12,250	7,500		7,500
Office on Violence Against Women				53,346		53,346
Family Violence Prevention and Services Program	158,498		158,498	248,510		248,510
Community Development Block Grant				22,000		22,000
Housing and Urban Development	32,684		32,684	21,145		21,145
H3ARC	14,240		14,240			
Rutherford County	63,700		63,700	63,700		63,700
City of Murfreesboro	12,500		12,500	12,500		12,500
United Way		\$ 30,000	30,000		\$ 7,500	7,500
Sexual Assault Nurse Examiners	1,478		1,478	4,940		4,940
Contributions	287,758	27,175	314,933	258,414	14,076	272,490
Contributions - gifts in kind	40,464		40,464	56,030		56,030
Net change in value of beneficial interest		4,551	4,551		(7,473)	(7,473)
Rental income	7,200		7,200	7,700		7,700
Gain (loss) on disposal of fixed assets				(2,455)		(2,455)
Miscellaneous income	5,410		5,410	2,590		2,590
	\$ 1,349,090	\$ 61,726	\$ 1,410,816	\$ 1,425,781	\$ 14,103	\$ 1,439,884
Net assets released from restrictions						
Satisfaction of program restrictions	18,967	(18,967)		10,000	(10,000)	
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	\$ 1,368,057	\$ 42,759	\$ 1,410,816	\$ 1,435,781	\$ 4,103	\$ 1,439,884
Expenses -						
Program services -						
Housing and shelter	\$ 639,543		\$ 639,543	\$ 658,450		\$ 658,450
Sexual assault services	252,754		252,754	206,206		206,206
Court advocacy	223,246		223,246	297,579		297,579
Total program services	\$ 1,115,543		\$ 1,115,543	\$ 1,162,235		\$ 1,162,235
Supporting services -						
Management and general	\$ 234,582		\$ 234,582	\$ 231,295		\$ 231,295
Fundraising	11,156		11,156	17,378		17,378
Total supporting services	\$ 245,738		\$ 245,738	\$ 248,673		\$ 248,673
TOTAL EXPENSES	\$ 1,361,281		\$ 1,361,281	\$ 1,410,908		\$ 1,410,908
CHANGE IN NET ASSETS	\$ 6,776	\$ 42,759	\$ 49,535	\$ 24,873	\$ 4,103	\$ 28,976
Net Assets, Beginning of year	2,614,136	76,925	2,691,061	2,589,263	72,822	2,662,085
NET ASSETS, END OF YEAR	\$ 2,620,912	\$ 119,684	\$ 2,740,596	\$ 2,614,136	\$ 76,925	\$ 2,691,061

See notes to financial statements.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Statement of Functional Expenses**

**For the Year Ended June 30, 2023 and 2022**

	Program Services				Supporting Services		Totals	
	Housing & Shelter	Sexual Assault Services	Court Advocacy	Total	Management and General	Fund-Raising	2023	2022
Salaries	\$ 214,887	\$ 178,728	\$ 135,060	\$ 528,675	\$ 112,877	\$ 7,711	\$ 649,263	\$ 641,538
Payroll taxes	17,222	13,783	10,444	41,449	8,621	584	50,654	51,699
TOTAL SALARIES AND RELATED EXPENSES	\$ 232,109	\$ 192,511	\$ 145,504	\$ 570,124	\$ 121,498	\$ 8,295	\$ 699,917	\$ 693,237
Direct services expense	200,742	75	9,573	210,390			210,390	245,890
Professional fees	530	23,110	36,969	60,609	52,810		113,419	99,381
Depreciation expense	73,714	6,758	5,698	86,170	10,509	718	97,397	94,377
Occupancy expense	64,456	6,916	7,348	78,720	1,007		79,727	61,895
Supplies-in-kind	40,464			40,464			40,464	47,336
Communication expense	11,111	4,982	5,666	21,759	13,723		35,482	29,155
Supplies expense	3,938	7,130	2,399	13,467	17,829	951	32,247	31,235
Insurance	6,527	6,325	6,378	19,230	11,213		30,443	23,857
Travel and training expense	2,751	3,022	64	5,837	253		6,090	3,886
Equipment rental and maintenance	1,955	985	555	3,495	1,471		4,966	51,468
Organization fees and dues	936	608	107	1,651	1,702		3,353	3,550
Whole care support			2,260	2,260		909	3,169	1,705
Marketing and advertising	84	84	339	507	2,396	33	2,936	1,469
Postage	226	248	386	860	171		1,031	980
Fundraising event supplies						250	250	434
Miscellaneous expense								14,627
Interest expense								6,426
TOTAL EXPENSES	\$ 639,543	\$ 252,754	\$ 223,246	\$ 1,115,543	\$ 234,582	\$ 11,156	\$ 1,361,281	\$ 1,410,908

(continued)

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Statement of Functional Expenses (continued)**

**For the Year Ended June 30, 2022**

	Program Services				Supporting Services		
	Housing & Shelter	Sexual Assault Services	Court Advocacy	Total	Management and General	Fund- Raising	Total
Salaries	\$ 210,904	\$ 126,983	\$ 154,415	\$ 492,302	\$ 135,513	\$ 13,723	\$ 641,538
Payroll taxes	16,879	10,361	12,295	39,535	10,808	1,356	51,699
TOTAL SALARIES AND RELATED EXPENSES	\$ 227,783	\$ 137,344	\$ 166,710	\$ 531,837	\$ 146,321	\$ 15,079	\$ 693,237
Direct services expense	235,896	292	9,574	245,762		128	245,890
Professional fees	180	32,705	42,696	75,581	23,800		99,381
Depreciation expense	72,266	5,301	6,295	83,862	9,533	982	94,377
Occupancy expense	44,773	7,284	8,883	60,940	955		61,895
Equipment rental and maintenance	18,937	1,706	30,678	51,321	147		51,468
Supplies-in-kind	33,878		13,458	47,336			47,336
Supplies expense	11,951	5,338	4,598	21,887	8,755	593	31,235
Communication expense	9,225	9,184	8,525	26,934	2,221		29,155
Insurance	912	782	1,043	2,737	21,120		23,857
Miscellaneous expense					14,627		14,627
Interest expense		3,194	3,197	6,391	35		6,426
Travel and training expense	1,900	1,431	522	3,853	33		3,886
Organization fees and dues	419	1,284	217	1,920	1,630		3,550
Whole care support		137	522	659	1,046		1,705
Marketing and advertising	152	157	182	491	816	162	1,469
Postage	178	67	479	724	256		980
Fundraising event supplies						434	434
TOTAL EXPENSES	\$ 658,450	\$ 206,206	\$ 297,579	\$ 1,162,235	\$ 231,295	\$ 17,378	\$ 1,410,908

See notes to financial statements.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Statements of Cash Flows**

**For the Years Ended June 30, 2023 and 2022**

	<u>June 30,</u> <u>2023</u>	<u>June 30,</u> <u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES -		
Change in net assets	\$ 49,535	\$ 28,976
Adjustments to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	97,397	94,377
(Gain) Loss on disposal of fixed assets		2,455
Net change in beneficial interest	(4,551)	7,473
In-kind donation of property and equipment		(8,694)
Expenses paid at closing of real estate held for resale		1,126
Changes in assets and liabilities -		
(Increase) Decrease in grants receivable	15,399	78,425
(Increase) Decrease in unconditional promises to give	(23,500)	(4,000)
(Increase) Decrease in other receivables	462	(462)
(Increase) Decrease in deposits		1,750
Increase (Decrease) in accounts payable	1,656	(7,554)
Increase (Decrease) in accrued payroll and related items	1,532	(16,725)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>137,930</u>	\$ <u>177,147</u>
CASH FLOWS FROM INVESTING ACTIVITIES -		
Purchases of fixed assets		\$ (73,413)
Proceeds from sale of donated real estate held for resale		230,419
NET CASH PROVIDED BY INVESTING ACTIVITIES		\$ <u>157,006</u>
CASH FLOWS FROM FINANCING ACTIVITIES -		
Principal paid on long-term debt		\$ (335,183)
NET CASH USED BY FINANCING ACTIVITIES		\$ <u>(335,183)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 137,930	\$ (1,030)
Cash and cash equivalents, beginning of year	432,435	433,465
CASH AND CASH EQUIVALENTS , END OF YEAR	\$ <u><u>570,365</u></u>	\$ <u><u>432,435</u></u>
NON CASH INVESTING ACTIVITIES -		
Donation of property and equipment		\$ 8,694
Reinvestment (loss) of beneficial interest earnings	\$ 4,551	(7,473)
	\$ <u><u>4,551</u></u>	\$ <u><u>1,221</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION -		
Cash paid for interest		\$ <u><u>6,426</u></u>

See notes to financial statements.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Notes to Financial Statements**

**June 30, 2023 and June 30, 2022**

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**Note A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Domestic Violence Program, Inc. (the Organization) provides services and assistance to victims of personal violence (domestic and sexual in nature) in the Murfreesboro, Tennessee area. The Organization is supported primarily through grants, the United Way, and donor contributions. We fulfill our mission by focusing our efforts in the following service areas.

Housing and shelter - Our confidential and secure safe shelter provides families and individuals a temporary safe haven from violence. We provide on-site shelter advocates who support individuals and families in regaining their lives apart from fear, violence and control. Case management is tailored to the unique needs of each individual.

Sexual assault services - We offer 24/7 crisis support for victims of sexual assault. Advocates provide accompaniment to survivors of sexual assault who are seeking medical care which can be done onsite at our facility as well as local hospitals. Advocates also offer accompaniment to law enforcement interviews and legal meetings as well as court proceedings. We offer individual, crisis and periodic group counseling to create a space where individuals can be hopeful about recovery and safely face the challenges that come with growth and healing.

Court advocacy - We provide specialized court advocates who can assist victims with legal Orders of Protection (stay away orders) due to domestic violence, sexual assault or stalking. An attorney on staff works with victims to ensure the client's voice is heard in the court of law.

Basis of Presentation - The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization (purpose restrictions) or by the passage of time (time restrictions). Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization had net assets with temporary purpose or time restrictions of \$59,784 and \$21,576 at June 30, 2023 and 2022 respectively. The Organization had net assets with perpetual restrictions of \$59,900 and \$55,349 at June 30, 2023 and 2022 respectively. See Note G.

When a donor's restriction is satisfied, either by using the resources in the matter specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Revenue Recognition - Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met. The Organization has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contributions was received.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Notes to Financial Statements (continued)**

**June 30, 2023 and June 30, 2022**

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Note A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

Support and Revenue - Sources of revenue include private donations of cash and household items, grants and fund raising events.

Gifts-in-Kind Contributions - The Organization receives contributions in a form other than cash or investments. Most are donated supplies or household goods, which are recorded at their estimated fair value as contributions at the date of gift and as expenses when the donated items are placed into service or distributed. If the Organization receives a contribution of land, buildings, or equipment, the contributed asset is recognized as an asset at its estimated fair value at the date of gift, provided that the value of the asset and its estimated useful life meets the organization's capitalization policy. The Organization received \$40,464 and \$47,336 in supplies and household goods for the years ended June 30, 2023 and 2022. The Organization received contributions of \$8,694 for equipment for the year ended June 30, 2022 which was capitalized.

Grant Revenue - Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's audit requirements for federal awards and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Functional Allocation of Expenses - The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support services are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited using a reasonable allocation method that is consistently applied, as follows:

- Salaries and wages, benefits, and payroll taxes are allocated based on activity reports prepared by key personnel.
- Occupancy and interest are allocated on a square foot basis dependent on the programs and supporting activities occupying the space.
- Telephone and internet services, insurance, supplies, depreciation and miscellaneous expenses that cannot be directly identified are allocated on the basis of employee costs for each program and supporting activity.

Every three years, or more often when new space or programs are added, the bases on which costs are allocated are evaluated.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization. Fundraising costs are expensed as incurred, even though they may result in contributions received in future years.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes - The Organization was officially chartered as a Tennessee tax-exempt, nonprofit corporation on April 22, 1986. The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as an organization that is not a private foundation under Section 509(a)(2) and generally is also exempt from state income taxes. Accordingly, federal and state income taxes are not provided in the accompanying financial statements. There was no unrelated business income for the year ended June 30, 2023 or 2022.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Notes to Financial Statements (continued)**

**June 30, 2023 and 2022**

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Note A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

The Organization has evaluated its tax positions for all open tax years. Currently, the tax years open and subject to examination by the Internal Revenue Service are the 2022, 2021, and 2020 tax years. However, the Organization is not currently under audit nor has the Organization been contacted by any jurisdiction. Based on the evaluation of the Organization's tax positions, management believes all tax positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions have been recorded for the years ended June 30, 2023 or 2022.

Cash and Cash Equivalents - The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents. Cash restricted by internal or external designations, if any, is generally maintained in separate accounts. The Organization had no cash equivalents at June 30, 2023 or 2022.

Grants Receivable - Grants receivable are primarily unsecured non-interest-bearing amounts due from grantors on cost reimbursement or performance grants. Management believes that all outstanding receivables are collectible in full within one year, therefore no allowance for uncollectible receivables has been provided.

Unconditional Promises to Give - Unconditional promises to give are recognized as contributions when the promise is received. Contributions receivable that are expected to be collected in less than one year are reported at net realizable value. Contributions receivable that are expected to be collected in more than one year are recorded at fair value at the date of promise. Management believes that all outstanding receivables are collectible in full within one year, therefore no allowance for uncollectible receivables has been provided.

Beneficial Interest in Trust - The Organization is the irrevocable beneficiary of a perpetual charitable trust held by the Community Foundation of Middle Tennessee. The beneficial interest in the trust is reported at its fair value, which is estimated as the fair value of the underlying trust assets. Distributions of income from the trust assets are not restricted as to use and are reported as investment return increasing net assets without donor restrictions. The value of the beneficial interests in the trust is adjusted annually for the change in its estimated fair value. Those changes in value are reported as increases in net assets with donor restrictions, because the trust assets will never be distributed to the organization.

Fixed Assets - Fixed assets are stated at cost as of the date of acquisition or fair value as of the date of receipt in the case of gifts. Depreciation is computed using the straight-line method based on the estimated useful life of the asset, ranging from 3 to 40 years. Expenditures for property and equipment in excess of \$1,000 are capitalized and maintenance and repairs are charged to operations when incurred. Major renewals and betterments are capitalized. When items of property and equipment are sold or otherwise disposed of, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in operations. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation expense for the years ended June 30, 2023 and 2022 was \$97,397 and \$94,377 respectively.

Compensated Absences - The Organization's employees are granted sick and vacation leave in accordance with current administrative policies. Compensated absences for vacation and sick leave do not accumulate beyond the Organization's fiscal year. As such, amounts incurred for these non-accumulating compensated absences are recognized as expenses when the absences occur.

Advertising Costs - The Organization expenses marketing and advertising costs as incurred. Marketing and advertising costs for the years ended June 30, 2023 and 2022 was \$2,936 and \$1,469 respectively.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Notes to Financial Statements (continued)**

**June 30, 2023 and 2022**

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Note A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

Contributed Services - The Organization benefits from personal services provided by 24 volunteers providing approximately 11,200 hours of volunteer service for the year ended June 30, 2023 and 21 volunteers providing approximately 9,300 hours of volunteer service for the year ended June 30, 2022. Those volunteers have donated their time and services in the Organization's program operations and in its fund-raising campaigns. However, these contributed services do not meet the criteria for recognition in financial statements. Generally accepted accounting principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. No contributed services met the criteria for recognition for the year ended June 30, 2023 or 2022.

Implementation of FASB ASU 2016-02, *Leases* - In February 2016, FASB issued ASU 2016-02, *Leases* (Topic 842), which among other things, requires the recognition of right-to-use lease assets and lease liabilities on the balance sheet of lessees for operating leases, along with the disclosure of key information about leasing arrangements. A lessee is required to record lease assets and lease liabilities for all leases with a term of greater than 12 months. Leases with a term of 12 months or less will be accounted for in a manner similar to existing guidance for operating leases. The Organization is not a party to any material leases that met the criteria for recognition, therefore the implementation of ASU 2016-02 did not have a material effect on the Organization's financial statements.

Subsequent Events - Management has evaluated subsequent events through March 10, 2024, the date the financial statements were available to be issued.

Note B - CONCENTRATIONS

The Organization recognized \$930,580 and \$1,022,363 in governmental grants revenues for the years ending June 30, 2023 and 2022, respectively. These grants represent approximately 66% and 71% of support received during each year, respectively. These grant funds were used to fund the Organization's programs under the terms of the grant agreements.

The Organization maintains its cash on deposit at financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. The balances, at times, may exceed the federally insured limit. At June 30, 2023, the Organization had deposits of \$116,484 in excess of federal deposit insurance. At June 30, 2022, the Organization had deposits of \$18,180 in excess of federal deposit insurance.

Note C - GRANTS RECEIVABLE

Grants receivable consist of the following grants due in one year or less:

	<u>2023</u>	<u>2022</u>
Victims of Crime (VOCA)	\$ 61,810	\$ 14,672
Emergency Solutions Grant Program (ESG)	17,999	38,325
Family Violence Prevention & Services Program (FVPSA)	15,367	29,386
DVDCS	-	6,909
CDBG	-	22,000
Other receivables	3,335	2,618
	<u>\$ 98,511</u>	<u>\$ 113,910</u>



**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Notes to Financial Statements (continued)**

**June 30, 2023 and 2022**

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**Note D - LEASE ARRANGEMENTS**

The Organization leases temporary locations used in its transitional housing program. Leases are short term in nature and are provided to clients who are in need of transitional housing as a result of domestic violence. Program expenses are included as direct service expenses on the Statements of Functional Expenses.

**Note E - ENDOWMENT**

The Organization's endowment consists of a fund established for the purpose of ensuring the future of their work and their mission. This endowment is held by the Community Foundation of Middle Tennessee. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law - The State of Tennessee enacted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) effective July 1, 2007. UPMIFA established law for the management and investment of donor-restricted endowment funds. Donor-restricted endowment funds are subject to a time restriction imposed by UPMIFA until amounts are appropriated for expenditure by the Organization. In addition, most donor restricted endowment funds are subject to restrictions on the use of the appropriated amounts. As a result, donor-restricted endowment funds are classified as net assets with donor restrictions.

UPMIFA permits the Organization to appropriate for expenditure or accumulate so much of a donor-restricted endowment fund as it determines is prudent for the uses, benefits, purposes, and duration for which the endowment fund is established. In making its determination to appropriate or accumulate, the Organization must act in good faith, with the care that an ordinary prudent person in a like position would exercise under similar circumstances, and it must consider, if relevant, the following factors:

- The duration and preservation of the endowment fund
- The purposes of the Organization and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Organization
- The investment policy of the Organization

Return Objectives, Risk Parameter and Spending Policy - The endowment fund, originally funded with \$50,000 in 2007, is held in a perpetual trust, the investment of which is determined by the trustee rather than the Organization. Under the terms of the endowment, approximately 5% of the balance of the fund is available annually for the Organization's use.

The net asset composition of the endowment as of each June 30 is as follows:

	<u>2023</u>	<u>2022</u>
Type of endowment fund - with donor restrictions		
Beneficial interest in charitable trust	\$ <u>59,900</u>	\$ <u>55,349</u>

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Notes to Financial Statements (continued)**

**June 30, 2023 and 2022**

Note E - ENDOWMENT (continued)

Changes in endowment net assets as of each June 30 were as follows:

<u>Endowment net assets with donor restrictions</u>	<u>2023</u>	<u>2022</u>
Endowment net assets as of beginning of year	\$ 55,349	\$ 62,822
Endowment investment return:		
Investment income (loss), net of fees	4,551	(7,473)
Contributions	-	-
Distributions	-	-
Endowment net assets as of end of year	\$ <u>59,900</u>	\$ <u>55,349</u>

Note F - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Fair values of the Organization's investments at June 30, 2023 and 2022 are summarized as follows:

	<u>Level 3</u>	<u>Total</u>
<u>June 30, 2023</u>		
Beneficial interest - Community Foundation of Middle Tennessee	\$ 59,900	\$ 59,900
	\$ <u>59,900</u>	\$ <u>59,900</u>
<u>June 30, 2022</u>		
Beneficial interest - Community Foundation of Middle Tennessee	\$ 55,349	\$ 55,349
	\$ <u>55,349</u>	\$ <u>55,349</u>

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Notes to Financial Statements (continued)**

**June 30, 2023 and 2022**

Note F - FAIR VALUE MEASUREMENTS (continued)

The beneficial interest in assets held at the Community Foundation of Middle Tennessee (Community Foundation) are valued, as a practical expedient, at fair value of the Organization's share of the investment pool as of the measurement date. The Community Foundation values securities and other financial instruments on a fair value basis of accounting. The estimated fair values of certain investments of the Community Foundation, which includes private placements and other securities for which prices are not readily available, are determined by the management of the Community Foundation and may not reflect amounts that could be realized upon immediate sale, nor amounts that ultimately may be realized. Accordingly, estimated fair values may differ significantly from the values that would have been used had a readily available market existed for these investments. The Organization considers the measurement of its beneficial interest to be a Level 3 measurement within the fair value measurement hierarchy because even though that measurement is based on the unadjusted fair value of assets, the Organization will never receive those assets or have the ability to direct redemption of them.

The following represents a reconciliation for the activities for the level 3 beneficial interest in the Community Foundation of Middle Tennessee, for each year ended June 30 follow:

	<u>2023</u>	<u>2022</u>
Fair value, beginning of year	\$ 55,349	\$ 62,822
Interest	707	1,590
Realized gains/(losses)	(249)	1,626
Unrealized gains/(losses)	4,422	(10,292)
Distributions and fees	<u>(329)</u>	<u>(397)</u>
Fair value, end of year	<u>\$ 59,900</u>	<u>\$ 55,349</u>

Note G - NET ASSETS WITH DONOR RESTRICTIONS

Contributions with donor restrictions contain donor-imposed restrictions that direct the Organization to use the donation as specified and is satisfied either by the passage of time (time restriction) or by fulfilling the donor-imposed purpose (purpose restriction). A purpose restriction specifies the purpose or specific program that the contribution is to support. The release from a purpose restriction is by fulfillment of the purpose. Some donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity (permanent restriction).

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

	<u>2023</u>	<u>2022</u>
Time restrictions:		
United Way	\$ 30,000	\$ 7,500
Tennessee Bar Foundation	7,500	6,500
Purpose restrictions	22,284	7,576
Permanent restrictions:		
Beneficial interest in charitable trust	<u>59,900</u>	<u>55,349</u>
Total net assets with donor restrictions	<u>\$ 119,684</u>	<u>\$ 76,925</u>

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**

**Murfreesboro, Tennessee**

**Notes to Financial Statements (continued)**

**June 30, 2023 and 2022**

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Note H - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date:

	<u>2023</u>	<u>2022</u>
Financial assets at year end -		
Cash	\$ 570,365	\$ 432,435
Grants receivable	98,511	113,910
Unconditional promises to give	37,500	14,000
Other receivables	-	462
Beneficial interest in trust	<u>59,900</u>	<u>55,349</u>
Total financial assets	\$ <u>766,276</u>	\$ <u>616,156</u>
Less amounts not available to be used within one year -		
Net assets with donor restrictions	\$ 119,684	\$ 76,925
Less net assets with purpose or time restrictions		
to be met in less than a year	<u>(59,784)</u>	<u>(21,576)</u>
	\$ <u>59,900</u>	\$ <u>55,349</u>
Financial assets available to meet general expenditures		
over the next twelve months	<u>\$ 706,376</u>	<u>\$ 560,807</u>

The above table reflects donor-restricted funds with permanent restrictions as unavailable because the Organization does not have access to the beneficial interest for the short-term support of the Organization. Notes E and F provide more information about those funds and about the spending policies for all endowment funds. The Organization's goal is generally to maintain financial assets to be available to meet its general expenditures, liabilities, and other obligations as they come due.

Note I - RELATED PARTIES

At June 30, 2023, the Organization held \$185,014 in deposits at a financial institution which employed a member of the Organization's board of directors. It is the board's informal policy to search for deposits that pay the highest rate of return regardless of financial institution.

## **SUPPLEMENTAL SECTION**

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**(A NONPROFIT ORGANIZATION)**  
**Murfreesboro, Tennessee**

**Schedule of Comparison of Actual Expenses to Budget**

**June 30, 2023**

	<u>Actual</u> <u>Expenditures</u>	<u>Budget</u> <u>(Unaudited)</u>	<u>Expenditures</u> <u>Over (Under)</u> <u>Budget</u>
Budgeted line items:			
Salaries and related expenses	\$ 699,917	\$ 783,217	\$ (83,300)
Direct services expense	210,390	193,925	16,465
Professional fees	113,419	151,200	(37,781)
Depreciation expense	97,397	86,678	10,719
Occupancy expense	79,727	62,099	17,628
Supplies-in-kind	40,464	68,630	(28,166)
Communication expense	35,482	31,453	4,029
Supplies expense	32,247	32,750	(503)
Insurance	30,443	27,700	2,743
Travel and training expense	6,090	5,000	1,090
Equipment rental and maintenance	4,966	4,800	166
Organization fees and dues	3,353	4,415	(1,062)
Whole care support	3,169	3,500	(331)
Marketing and advertising	2,936	4,500	(1,564)
Postage	1,031	1,148	(117)
Fundraising event supplies	250	2,000	(1,750)
	<u>\$ 1,361,281</u>	<u>\$ 1,463,015</u>	<u>\$ (101,734)</u>

**DOMESTIC VIOLENCE PROGRAM, INC.**

**Schedule of Expenditures of Federal Awards and Notes to the Schedule of Federal Awards**

**Year Ended June 30, 2023**

<b>Program Name</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Pass-through to Subrecipients</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Passed through the Tennessee Housing Development Agency -				
COVID 19 - Emergency Solutions Grants Program	14.231	ESG-CV2-16 (66817)	\$	7,232
Emergency Solutions Grants Program	14.231	ESG-21-07 (69879)		4,969
Emergency Solutions Grants Program	14.231	ESG-22-07 (74001)		100,000
			\$	<u>112,201</u>
Passed through the City of Murfreesboro, Tennessee -				
Emergency Solutions Grants Program	14.231			6,984
Passed through the Housing, Health, and Human Services				
Alliance of Rutherford County (H3ARC) -				
COVID 19 - Emergency Solutions Grants Program	14.231			14,240
			\$	<u>133,425</u>
Continuum of Care Program	14.267		\$	23,104
Continuum of Care Program	14.267			9,580
			\$	<u>32,684</u>
			\$	<u>166,109</u>
<i>Total U.S. Department of Housing and Urban Development</i>				
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Passed through the Tennessee Office of Criminal Justice Programs -				
Victims of Crime Act	16.575	41692	\$	56,169
Victims of Crime Act	16.575	47683		145,767
Victims of Crime Act	16.575	47739		202,009
Victims of Crime Act	16.575	47680		148,599
			\$	<u>552,544</u>
			\$	<u>552,544</u>

(continued)

**DOMESTIC VIOLENCE PROGRAM, INC.**

**Schedule of Expenditures of Federal Awards and Notes to the Schedule of Federal Awards (continued)**

**Year Ended June 30, 2023**

<b>Program Name</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Pass-through to Subrecipients</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through the Tennessee Office of Criminal Justice Programs -				
Family Violence Prevention and Services Act	93.671	47703		\$ 66,059
COVID 19 - Family Violence Prevention and Services Act - ARP	93.671	47661		41,179
COVID 19 - Family Violence Prevention and Services Act - ARP	93.671	47732		70,419
				<u>\$ 177,657</u>
<i>Total FAL # 93.671</i>				<u>\$ 177,657</u>
<i>Total U.S. Department of Health and Human Services</i>				<u>\$ 177,657</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Emergency Food and Shelter	97.024			\$ 7,500
Emergency Food and Shelter	97.024			4,750
				<u>\$ 12,250</u>
<i>Total FAL # 97.024</i>				<u>\$ 12,250</u>
<i>Total U.S. Department of Homeland Security</i>				<u>\$ 12,250</u>
<b>TOTAL FEDERAL AWARDS</b>				<u><u>\$ 908,560</u></u>

**Note A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the grant activity of the Domestic Violence Program, Inc. under programs of the federal government for the year ended June 30, 2023. 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 operations of the Domestic Violence Program, Inc., it is not intended to and does not present the financial position, changes in net position, or cash flows of the Domestic Violence Program, Inc. Expenditures reported on the schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE B - DE MINIMIS INDIRECT COST RATE**

The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**DOMESTIC VIOLENCE PROGRAM, INC.**

**Schedule of State Financial Assistance**

**Year Ended June 30, 2023**

<b><u>Program Name</u></b>	<b><u>Entity Identifying Number</u></b>	<b><u>Expenditures</u></b>
Tennessee Office of Criminal Justice Programs - Family Violence Prevention and Services Act	47703	\$ <u>22,020</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		\$ <u><u>22,020</u></u>

## **INTERNAL CONTROL AND COMPLIANCE SECTION**



# JOBE, HASTINGS & ASSOCIATES

## Certified Public Accountants

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### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors of  
Domestic Violence Program, Inc.  
Murfreesboro, Tennessee

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 Domestic Violence Program, Inc. (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 10, 2024.

#### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Domestic Violence Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Domestic Violence Program, Inc.'s internal control.

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

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

#### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Domestic Violence Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Board of Directors of  
Domestic Violence Program, Inc.

**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.

A handwritten signature in black ink that reads "Jobe, Hastings + Associates". The signature is written in a cursive, flowing style.

Certified Public Accountants

Murfreesboro, Tennessee  
March 10, 2024



# JOBE, HASTINGS & ASSOCIATES

## Certified Public Accountants

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

Board of Directors of  
Domestic Violence Program, Inc.  
Murfreesboro, Tennessee

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

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

In our opinion, Domestic Violence Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program 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 Domestic Violence Program, Inc. 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 Domestic Violence Program, Inc.'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 Domestic Violence Program, Inc.'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 Domestic Violence Program, Inc.'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 Domestic Violence Program, Inc.'s compliance with the requirements of each major federal program as a whole.

Board of Directors of  
Domestic Violence Program, Inc.

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 Domestic Violence Program, Inc.'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 Domestic Violence Program, Inc.'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 Domestic Violence Program, Inc.'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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



Certified Public Accountants

Murfreesboro, Tennessee  
March 10, 2024

**DOMESTIC VIOLENCE PROGRAM, INC.**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2023**

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**A - SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of the Domestic Violence Program, Inc.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the *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*.
3. No instances of noncompliance material to the financial statements of the Domestic Violence Program, Inc, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of major federal award programs are reported in the *Independent Auditor's Report on Compliance For Each Major Program and On Internal Control Over Compliance Required by The Uniform Guidance*.
5. The auditor's report on compliance for the major federal award programs for the Domestic Violence Program, Inc. expresses an unmodified opinion on the major federal program.
6. No audit findings that are required to be reported in accordance with 2CFR Section 200.516(a) are reported in this Schedule.
7. The programs tested as major programs include the following:

<u>Federal Program Name</u>	<u>Federal Assistance Listing Number</u>
Victims of Crime Act	16.575
8. The threshold used for distinguishing between Type A and B programs as defined by the Uniform Guidance was \$750,000.
9. The Domestic Violence Program, Inc. did not qualify as a low-risk auditee.

**B - FINDINGS - FINANCIAL STATEMENT AUDIT**

None

**C - FINDINGS – FEDERAL AWARD AUDIT**

None

**DOMESTIC VIOLENCE PROGRAM, INC.**

**Schedule of Prior Findings and Questioned Costs**

**Year Ended June 30, 2023**

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**FINDINGS - FINANCIAL STATEMENT AUDIT**

2022-001 Material Journal Entries - resolved

**FINDINGS - FEDERAL AWARD AUDIT**

2022-002 Timesheet Signatures (Originally reported as 2021-001) – resolved

2022-003 - Suspension and Debarment - resolved