

**NORTH CAROLINA COALITION AGAINST
DOMESTIC VIOLENCE, INC.**

AUDITED FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022



NCCADV

North Carolina Coalition
Against Domestic Violence

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INDEPENDENT AUDITOR'S REPORT

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Board of Directors
North Carolina Coalition Against
Domestic Violence, Inc.

Opinion

We have audited the accompanying financial statements of North Carolina Coalition Against Domestic Violence, Inc., (a nonprofit organization) which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities and changes in net assets, 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 North Carolina Coalition Against Domestic Violence, Inc., as of December 31, 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 North Carolina Coalition Against Domestic Violence, Inc., and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 these 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 North Carolina Coalition Against Domestic Violence, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Carolina Coalition Against Domestic Violence, 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 North Carolina Coalition Against Domestic Violence, Inc.'s ability to continue as a going concern for a reasonable period of time.

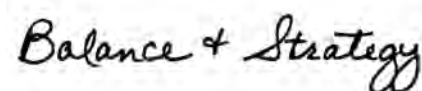
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state 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*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards 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 September 24, 2024, on our consideration of North Carolina Coalition Against Domestic Violence, 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 North Carolina Coalition Against Domestic Violence, 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 the North Carolina Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.



Chapel Hill, North Carolina
September 24, 2024

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF FINANCIAL POSITION

EXHIBIT A

December 31, 2023 and 2022

ASSETS

	<u>2023</u>	<u>2022</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ 438,917	\$ 367,981
Grants and contracts receivable	703,673	618,490
Contributions receivable, current	70,000	70,000
Accounts and other receivables	18,064	23,100
Prepaid expenses	<u>6,449</u>	<u>82,810</u>
TOTAL CURRENT ASSETS	<u>1,237,103</u>	<u>1,162,381</u>
PROPERTY AND EQUIPMENT:		
Office furniture and fixtures	100,508	85,087
Less accumulated depreciation	<u>(46,689)</u>	<u>(32,539)</u>
NET PROPERTY AND EQUIPMENT	<u>53,819</u>	<u>52,548</u>
OTHER ASSETS:		
Security deposits	8,637	8,637
Contributions receivable, noncurrent	-	68,683
Right of use asset - operating leases, net of amortization	<u>494,866</u>	<u>592,079</u>
TOTAL OTHER ASSETS	<u>503,503</u>	<u>669,399</u>
TOTAL ASSETS	<u>\$ 1,794,425</u>	<u>\$ 1,884,328</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 233,396	\$ 85,602
Accrued salaries and wages	51,298	50,652
Operating lease liability, current portion	<u>88,103</u>	<u>94,580</u>
TOTAL CURRENT LIABILITIES	<u>372,797</u>	<u>230,834</u>
NON-CURRENT LIABILITIES:		
Operating lease liability, non-current portion	<u>435,397</u>	<u>523,501</u>
TOTAL LIABILITIES	<u>808,194</u>	<u>754,335</u>
NET ASSETS:		
Without donor restrictions	890,826	905,883
With donor restrictions	<u>95,405</u>	<u>224,110</u>
TOTAL NET ASSETS	<u>986,231</u>	<u>1,129,993</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,794,425</u>	<u>\$ 1,884,328</u>

The accompanying Notes to Financial Statements are an integral part of these financial statements.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

EXHIBIT B

For the Years Ended December 31, 2023 and 2022

Page 1 of 2

	2023			2022
	Without Donor Restrictions	With Donor Restrictions	Totals	Totals
OPERATING REVENUE:				
Federal and state awards	\$ 3,618,374	\$ 149,961	\$ 3,768,335	\$ 2,765,609
Grants and contributions	112,317	1,317	113,634	181,502
Contributed nonfinancial assets	-	-	-	81,621
Membership dues	41,751	-	41,751	51,611
Program service fees	615	-	615	19,120
Interest income	5,834	-	5,834	735
	3,778,891	151,278	3,930,169	3,100,198
Net assets released from restrictions	279,983	(279,983)	-	-
TOTAL OPERATING REVENUE	4,058,874	(128,705)	3,930,169	3,100,198
OPERATING EXPENSES:				
Program services to end domestic violence	3,495,241	-	3,495,241	2,482,941
Management and general	534,267	-	534,267	479,622
Fundraising	44,423	-	44,423	71,215
TOTAL OPERATING EXPENSES	4,073,931	-	4,073,931	3,033,778
CHANGES IN NET ASSETS	(15,057)	(128,705)	(143,762)	66,420
NET ASSETS - BEGINNING OF YEAR	905,883	224,110	1,129,993	1,063,573
NET ASSETS - END OF YEAR	\$ 890,826	\$ 95,405	\$ 986,231	\$ 1,129,993

The accompanying Notes to Financial Statements are an integral part of these financial statements.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

EXHIBIT B

For the Years Ended December 31, 2023 and 2022

Page 2 of 2

	2022		
	Without Donor Restrictions	With Donor Restrictions	Totals
OPERATING REVENUE:			
Federal and state awards	\$ 2,715,722	\$ 49,887	\$ 2,765,609
Grants and contributions	82,134	99,368	181,502
Contributed nonfinancial assets	81,621	-	81,621
Membership dues	51,611	-	51,611
Program service fees	19,120	-	19,120
Interest income	735	-	735
	<u>2,950,943</u>	<u>149,255</u>	<u>3,100,198</u>
Net assets released from restrictions	<u>212,578</u>	<u>(212,578)</u>	<u>-</u>
TOTAL OPERATING REVENUE	<u>3,163,521</u>	<u>(63,323)</u>	<u>3,100,198</u>
OPERATING EXPENSES:			
Program services to end domestic violence	2,482,941	-	2,482,941
Management and general	479,622	-	479,622
Fundraising	71,215	-	71,215
	<u>3,033,778</u>	<u>-</u>	<u>3,033,778</u>
CHANGES IN NET ASSETS	<u>129,743</u>	<u>(63,323)</u>	<u>66,420</u>
NET ASSETS - BEGINNING OF YEAR	<u>776,140</u>	<u>287,433</u>	<u>1,063,573</u>
NET ASSETS	<u>\$ 905,883</u>	<u>\$ 224,110</u>	<u>\$ 1,129,993</u>

The accompanying Notes to Financial Statements are an integral part of these financial statements.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2023 and 2022

EXHIBIT C

Page 1 of 2

	2023				2022
	Program Services to End Domestic Violence	Management and General	Fundraising	Total	Total
Salaries and wages	\$ 1,342,100	\$ 246,625	\$ 27,358	\$ 1,616,083	\$ 1,604,351
Subrecipient payments	998,118	-	-	998,118	179,714
Professional services	147,047	163,284	1,708	312,039	215,333
Employee benefits	241,999	36,210	4,917	283,126	261,206
Program consultants	276,591	-	-	276,591	231,861
Payroll taxes	106,724	15,969	2,169	124,862	124,090
Occupancy	87,341	13,069	1,775	102,185	93,054
Communications	76,520	11,450	1,555	89,525	92,001
Direct aid to survivors	47,611	-	-	47,611	12,018
Supplies	40,025	4,600	2,424	47,049	64,153
Travel	37,937	6,695	-	44,632	4,002
Lobbying	34,406	-	-	34,406	34,659
Dues and subscriptions	22,228	3,326	452	26,006	25,996
Depreciation	-	22,564	-	22,564	11,051
Minor equipment and rentals	15,644	2,252	271	18,167	34,220
Miscellaneous	772	6,407	690	7,869	11,388
Insurance	6,566	982	133	7,681	7,738
Staff development	4,980	745	101	5,826	3,627
Biennial conference and meeting	4,604	-	-	4,604	21,244
Printing and publications	3,430	-	858	4,288	900
Postage	598	89	12	699	1,172
TOTAL EXPENSES	\$ 3,495,241	\$ 534,267	\$ 44,423	\$ 4,073,931	\$ 3,033,778

The accompanying Notes to Financial Statements are an integral part of these financial statements.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

EXHIBIT C

For the Years Ended December 31, 2023 and 2022

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	2022			
	Program Services to End Domestic Violence	Management and General	Fundraising	Total
Salaries and wages	\$ 1,331,739	\$ 245,610	\$ 27,002	\$ 1,604,351
Subrecipient payments	179,714	-	-	179,714
Professional services	45,164	140,931	29,238	215,333
Employee benefits	223,201	33,434	4,571	261,206
Program consultants	231,861	-	-	231,861
Payroll taxes	106,035	15,883	2,172	124,090
Occupancy	79,515	11,911	1,628	93,054
Communications	89,451	2,210	340	92,001
Direct aid to survivors	12,018	-	-	12,018
Supplies	54,863	5,332	3,958	64,153
Travel	3,402	600	-	4,002
Lobbying	34,659	-	-	34,659
Dues and subscriptions	22,214	3,327	455	25,996
Depreciation	-	11,051	-	11,051
Minor equipment and rentals	30,058	3,877	285	34,220
Miscellaneous	6,369	3,852	1,167	11,388
Insurance	6,613	990	135	7,738
Staff development	3,100	464	63	3,627
Biennial conference and meeting	21,244	-	-	21,244
Printing and publications	720	-	180	900
Postage	1,001	150	21	1,172
TOTAL EXPENSES	\$ 2,482,941	\$ 479,622	\$ 71,215	\$ 3,033,778

The accompanying Notes to Financial Statements are an integral part of these financial statements.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF CASH FLOWS

EXHIBIT D

For the Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ (143,762)	\$ 66,420
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	22,564	11,051
Amortization of discount on contributions receivable	(1,317)	(2,617)
Changes in assets and liabilities:		
Grants and contracts receivable	(85,183)	(208,386)
Contributions receivable	70,000	74,000
Accounts and other receivables	5,036	5,402
Prepaid expenses	76,361	(22,606)
Operating leases, assets and liabilities	2,632	26,002
Accounts payable and accrued expenses	147,794	22,103
Accrued salaries and wages	646	17,982
Refundable grant advances	-	(17,029)
	<u>94,771</u>	<u>(27,678)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of office furniture and fixtures	<u>(23,835)</u>	<u>(50,333)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	70,936	(78,011)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>367,981</u>	<u>445,992</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 438,917</u>	<u>\$ 367,981</u>
Supplemental Information:		
Contributed nonfinancial assets - annual software maintenance and technology support	<u>\$ -</u>	<u>\$ 81,621</u>
Office facilities financed through operating lease arrangement	<u>\$ -</u>	<u>\$ 620,157</u>

The accompanying Notes to Financial Statements are an integral part of these financial statements.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.**NOTES TO FINANCIAL STATEMENTS**

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NATURE OF ACTIVITIES

The North Carolina Coalition Against Domestic Violence, Inc., (the “Coalition”), is a nonprofit organization incorporated in 1981. The Coalition leads the state’s movement to end domestic violence and to enhance work with survivors through collaborations, innovative technical assistance, state policy development, and legal advocacy.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**A. Basis of Accounting.**

The Coalition’s financial statements are presented on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”), which require the use of certain estimates made by the Coalition’s management. Accordingly, revenues are recognized when earned, and expenses are recognized when the obligation is incurred.

The Coalition reports gifts of cash and other assets as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor 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 statements of activities and changes in net assets as net assets released from restrictions. If the Coalition receives and spends support with donor restrictions within the same year, it is treated as support without donor restrictions.

B. Cash and Cash Equivalents.

Cash and cash equivalents consist of monies on deposit at financial institutions, and other highly liquid investments with maturities of three months or less. At times, the Coalition places deposits with high-quality financial institutions that may be in excess of federally insured amounts. The Coalition has not experienced any financial loss related to such deposits. Additionally, as of December 31, 2023 and 2022, the Coalition had balances in excess of federally insured limits of \$138,925 and \$248,048, respectively.

C. Grants and Contributions.

Grants and contributions are recorded at net realizable value. The Coalition provides an allowance for doubtful accounts equal to the estimated losses that are expected to be incurred in collection. The allowance is based on historical collection experience and a review by management of the current status of the existing receivables. As of December 31, 2023 and 2022, all receivables were deemed collectible by management.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.**NOTES TO FINANCIAL STATEMENTS**

Page 2 of 10

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**D. Contracts and Other Accounts Receivables.**

Contracts and other accounts receivables are recorded at their net realizable value and comprise amounts billed and currently due from customers. Collections from customers are continuously monitored and an allowance for credit losses is maintained based on historical experience adjusted for current conditions and reasonable forecasts taking into account geographical and industry specific economic factors. The Coalition also considers any specific customer collection issues. At origination, the Coalition evaluates credit risk based on a variety of credit quality factors including prior payment experience, customer financial information, credit ratings, probability of default, industry trends, and other internal metrics. On a continual basis, data for each major customer is regularly reviewed based on the type of funder, and past due status, to evaluate the adequacy of the allowance for credit losses. Any write-offs deemed necessary are charged against the allowance. There were no write-offs for allowance for credit losses for the years ended December 31, 2023 and 2022.

E. Property and Equipment.

Property and equipment are stated at cost for purchased assets and at fair value on the date of the gift for donated assets. Property and equipment are capitalized if the life is expected to be greater than one year and if the cost exceeds \$2,000. Depreciation is calculated using the straight-line method over estimated lives of 3 to 7 years.

The Coalition reports gifts of land, buildings, and equipment as support and revenue without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support and revenue with donor restrictions.

F. Leases.

The Coalition determines if an arrangement is a lease at inception and reassesses if there are changes in terms and conditions of the contract. Operating leases are included in right of use assets - operating leases, and operating lease liabilities on the statements of financial position. Lease assets and liabilities are recognized based on the present value of the future minimum lease payments over the lease term at commencement date. As most of the Coalition's leases do not provide an implicit rate, the Coalition uses the risk free rate based on the information available at commencement date in determining the present value of future payments. Lease assets also include any lease payments made before lease commencement and initial direct costs and reduced for any lease incentives. In determining the lease term at lease commencement, the Coalition includes the noncancellable term and the periods which the Coalition deems it is reasonably certain to exercise or not to exercise a renewal or cancellation option. Operating lease expense for minimum lease payments is recognized on a straight-line basis over the lease term.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.**NOTES TO FINANCIAL STATEMENTS**

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**G. Compensated Absences.**

Employees of the Coalition vest in vacation pay earned but unused with a maximum of 80 hours that can be carried over to the next fiscal year. The aggregate amount of vacation pay due has been recorded in accrued salaries and wages on the statements of financial position.

H. Revenue Recognition.

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable agreements received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional contributions, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been substantially met.

I. Contributed Nonfinancial Assets.

Contributed nonfinancial assets include donated professional services which are recorded at fair value for the services received. In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program services, management and general, and fundraising activities. However, the financial statements do not reflect the value of the contributed services because they do not meet recognition criteria per U.S. GAAP.

J. Net Assets.

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Coalition did not have any net assets to be maintained in perpetuity as of December 31, 2023 and 2022.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.**NOTES TO FINANCIAL STATEMENTS**

Page 4 of 10

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**K. Income Taxes.**

The Coalition is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and has been classified as an organization that is not a private foundation by the Internal Revenue Service (“IRS”).

If applicable, the Coalition reports interest and penalties related to unrecognized tax positions as miscellaneous expenses. Management has evaluated the effect of the guidance provided by the provisions of U.S. GAAP for uncertainty in income taxes. Management believes that the Coalition continues to satisfy the requirements of a tax-exempt organization as of December 31, 2023 and 2022.

L. Estimates.

The preparation of financial statements in conformity with U.S. GAAP 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 revenue and expenses during the reporting period. Actual results could differ from those estimates, and those differences can be material.

M. New Accounting Pronouncement.

In June 2016, FASB issued ASU 2016-13, *Financial Instruments – Credit Losses*. The standard requires credit impairment to be recognized as an allowance for credit losses, rather than as a direct write-down of the financial asset. This standard was effective January 1, 2023.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

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LIQUIDITY AND AVAILABILITY

The Coalition's financial assets available within one year of the statements of financial position date for general expenditure (i.e., without donor or other restrictions limiting their use) comprise the following at December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 438,917	\$ 367,981
Grants and contracts receivable	703,673	618,490
Contributions receivable	70,000	138,683
Accounts and other receivables	<u>18,064</u>	<u>23,101</u>
	1,230,654	1,148,255
Less amounts unavailable for general expenditures within one year, due to:		
Restrictions by donor for purpose or time	<u>(95,405)</u>	<u>(149,224)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,135,249</u>	<u>\$ 999,031</u>

As part of the Coalition's liquidity management, it structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Membership revenue and program service revenue received by the Coalition are considered income for general expenditure use. Additionally, the Coalition has a revolving line of credit available for use. When available, the Coalition may choose to invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.

GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable at December 31, 2023 and 2022, consist of the following:

	<u>2023</u>	<u>2022</u>
U.S. Department of Housing and Urban Development	\$ 200,749	\$ 83,700
Governor's Crime Commission	163,087	220,241
U.S. Department of Justice	142,137	26,629
U.S. Department of Health and Human Services	86,358	123,267
Other	73,298	4,886
NC Department of Administration	<u>38,044</u>	<u>159,767</u>
	<u>\$ 703,673</u>	<u>\$ 618,490</u>

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

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CONTRIBUTIONS RECEIVABLE

Contributions receivable at December 31, 2023 and 2022, were \$70,000, and \$140,000, respectively.

	2023	2022
Contributions receivable in less than one year	\$ 70,000	\$ 70,000
Contributions receivable in one to five years	-	70,000
	70,000	140,000
Less: Discount at rate of .95%	-	(1,317)
	\$ 70,000	\$ 138,683

RIGHT OF USE ASSET AND OPERATING LEASE LIABILITY

The Coalition leases office facilities and equipment at various terms under long-term non-cancelable operating lease agreements. The leases expire at various dates through 2029 and provide for renewal options. The Coalition includes in the determination of the right-of-use assets and lease liabilities any renewal options when the options are reasonably certain to be exercised. The office facilities operating lease provides for increases in future minimum annual rental payments. Additionally, the operating lease agreements require payment of taxes, insurance, and repairs.

The right of use asset and accumulated amortization totaled \$494,866 and \$97,213, respectively, at December 31, 2023. The right of use asset and accumulated amortization totaled \$592,079 and \$61,959, respectively, at December 31, 2022. The operating lease liability totaled \$523,500 and \$618,081, at December 31, 2023 and 2022, respectively. Cash paid for amounts included in the measurement of the lease liability totaled \$111,210 and \$32,014, for the years ending December 31, 2023 and 2022, respectively. Operating lease costs totaled \$113,843 and \$72,736, for the years ended December 31, 2023 and 2022, respectively.

The weighted average discount rate is based on the risk-free rate. The Coalition has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option was applied to the office facilities and equipment leases. The weighted average remaining lease term is 5.38 years, and the weighted average discount rate is 2.72%.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

Page 7 of 10

RIGHT OF USE ASSET AND OPERATING LEASE LIABILITY (CONTINUED)

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of December 31, 2023:

<u>Year Ending December 31,</u>	<u>Operating</u>
2024	\$ 102,212
2025	100,875
2026	103,395
2027	105,983
2028	108,633
Thereafter	<u>45,727</u>
Total future minimum lease payments	566,825
Less present value discount	<u>(43,325)</u>
Total lease liability	<u><u>\$ 523,500</u></u>
<u>Reported as of December 31, 2023:</u>	
Current lease liability	\$ 88,103
Noncurrent lease liability	435,397
Total lease liability	<u><u>\$ 523,500</u></u>

LINE OF CREDIT

The Coalition has a new secured line of credit agreement totaling \$70,000 with a financial institution with a maturity date of February 2024. Interest is payable monthly at the prime rate plus 1%, with a minimum rate of 4.25%. There was no balance on the line of credit at December 31, 2023 and 2022. Subsequent to year end a new secured line of credit agreement was secured, totaling \$70,000 with a financial institution with a maturity on demand. Interest is payable monthly at the prime rate plus 1%, with an initial rate of 9.50%.

DEFINED CONTRIBUTION PLAN

The Coalition participates in a 403(b) defined contribution plan for all employees meeting minimum age requirements. Employer contributions are currently 3% of eligible compensation to an employee's qualified retirement account. Total employer contributions were \$47,903 and \$47,912, for the years ended December 31, 2023 and 2022, respectively.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.**NOTES TO FINANCIAL STATEMENTS**

Page 8 of 10

CONTRIBUTED NONFINANCIAL ASSETS

The Coalition received contributed nonfinancial assets in the form of technical support for client management software licenses worth \$81,621, for the year ended December 31, 2022. These continued professional services were provided by individuals with specialized knowledge in their area of expertise and are recognized at fair value the date received based on current rates for similar professional services, and were utilized during the year they were received. There are no restrictions on contributed professional services. There were no contributed services for the year ending December 31, 2023.

REVENUE FROM CONTRACTS WITH CUSTOMERS*Performance Obligations*

A performance obligation is a promise in a contract to transfer a distinct good or service to the customer and is the unit of account in the revenue standard. The contract transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The Coalition's contracts have obligations that are fulfilled at a point in time.

Performance Obligations Satisfied at a Point in Time

The Coalition enters into contracts on a milestone basis or a fixed fee for specific services done. For these contracts, the point in time, or various points in time if the contract specifies milestones, are identified and revenue is recognized when obligations are fulfilled at those identified points in time.

The Coalition receives membership dues for various benefits given by the Coalition throughout the year. No determinable market value is available for the member benefits. As such, the entire amount is recognized as a contribution when received.

The Coalition holds a biennial conference. Revenue is earned when the conference is held as the performance obligation is fulfilled.

Revenue totaling \$615 and \$19,120, at December 31, 2023 and 2022, respectively, represent performance obligations satisfied at a point in time. There are no contract assets or liabilities at December 31, 2023 and 2022, relating to this revenue.

General

The Coalition assesses certain economic factors, and the potential for significant changes in those economic factors, and its impact on the nature, amount, timing, and uncertainty of revenue and cash flows. Factors such as the status of the economy has been assessed, and management feels they have had limited impact on the Coalition's overall performance.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

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REVENUE FROM GRANT AND CONTRACT AGREEMENTS

The Coalition enters into agreements with government agencies and cost reimbursement grants and contracts. The agreements are considered nonreciprocal transactions and thus must be recognized in accordance with ASU 2018-08 as conditional contributions. Revenue received by these agreements are recognized when the Coalition incurs allowable expenses and therefore the conditions are considered to be met. Allowable expenses required to fulfill the grant or contract performance will be reimbursed by the awarding agencies. Amounts received prior to incurring qualified expenditures are reported as refundable advances.

The Coalition has been awarded cost reimbursable grants and contracts of \$1,518,731 and \$3,912,166, that have not been recognized as of December 31, 2023 and 2022, respectively, because qualifying expenditures have not yet been incurred.

Total revenue from agreements with government agencies and cost reimbursement grant and contract agreements at December 31, 2023 and 2022, totaled \$3,768,555 and \$2,765,609, respectively. Grants and contract receivables at December 31, 2023 and 2022, include \$703,673 and \$618,490, respectively, related to revenue from agreements with government agencies and cost reimbursement grants and contracts.

NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions for the years ended December 31, 2023 and 2022, consist of:

	<u>2023</u>	<u>2022</u>
Time restricted:	\$ 70,000	\$ 143,569
Purpose restricted:		
Economic Justice	17,890	59,413
Council for Women	4,837	-
Rural Healthcare and Domestic Violence	2,678	6,596
Human Trafficking Commision	-	9,423
ILL DASH Grant	-	4,714
ABC Survivors	-	395
	<u>\$ 95,405</u>	<u>\$ 224,110</u>

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.**NOTES TO FINANCIAL STATEMENTS**

Page 10 of 10

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, some expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, employee benefits, payroll taxes, occupancy, minor equipment and rentals, insurance, depreciation, IT support (part of professional services), and communications which are allocated on the basis of estimates of time and effort. Other expense categories including dues and subscriptions and supplies, are allocated on the basis of estimates of usage.

CONCENTRATIONS

Approximately 91% and 82% of outstanding receivables are from Federal and State sources for the years ending December 31, 2023 and 2022, respectively.

Approximately 96% and 89% of total operating revenue are from Federal and State sources for the years ended December 31, 2023 and 2022, respectively. A significant decline in support and revenue from these sources could have a detrimental effect on the operations of the Coalition.

COMMITMENTS AND CONTINGENCIES

The Coalition receives significant financial assistance from its grantors. These contracts and grants normally provide for the recovery of direct and indirect costs. Entitlement to the recovery of the applicable direct and indirect costs is generally conditioned upon compliance with the terms and conditions of the agreements and applicable federal or state regulations, including the expenditure of the resources for eligible purposes. Substantially all grants and the Coalition's costs are subject to financial and compliance reviews and audits by grantors. In management's opinion, the likelihood of an adverse material outcome upon its financial position from those reviews and audits is remote.

The Coalition is under contract with a vendor to provide IT services with an agreement through September 2024, billed at monthly rates of \$600.

SUBSEQUENT EVENTS

Management has evaluated subsequent events for recognition or disclosure through September 24, 2024, the date the financial statements were available to be issued. Management did not identify any additional events that require disclosure in the financial statements.

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2023

Federal/State Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Total Expenditures	Expenditures to Subrecipients
FEDERAL EXPENDITURES:				
U.S. Department of Health and Human Services:				
Family Violence Prevention and Services				
Statewide Domestic Violence Coalitions	93.591	2001NCSDVC, 2101NCSDVC	\$ 319,551	\$ -
Grants for Battered Women's Shelters: Grants to State Domestic Violence Coalitions				
Covid 19 CARES Act Funding	Covid-19 93.591	2101NCSDVC6	10,274	-
Statewide Domestic Violence Coalitions - Covid 19 American Rescue Plan Act of 2021	Covid-19 93.591	2201NCSDVC6	168,514	-
Hurricanes Fiona and Ian Disaster Relief Supplemental Funding	93.591	2301NCSDVC	4,182	-
			502,521	-
Injury Prevention and Control Research and State and Community				
Based Programs:				
DELTA Impact Project	93.136	6NUS4CE002307-05-01, 5NUS4CE002315-01-00	490,372	92,815
Passed-through N.C. Department of Administration - N.C. Council for				
Women, Family Violence Prevention and Services/Domestic Violence:				
Shelter and Supportive Services	93.671	61-1077481	73,621	-
Shelter and Supportive Services - Supplemental COVID-19 CARES ACT	COVID-19 93.671	61-1077481	118,420	-
Shelter and Supportive Services - Supplemental COVID-19 CARES ACT	COVID-19 93.671	61-1077481	128,704	-
			320,745	-
			1,313,638	92,815
Total U.S. Department of Health and Human Services				
U.S. Department of Justice:				
State Domestic Violence and Sexual Assault Coalitions				
	16.556	15JOVW-22-GG-00906-STAT	92,587	-
Training and Services to End Violence and Abuse of Individuals				
with Disabilities and Deaf People	16.529	15JOVW-23-GK-00747-DISA	32,732	-
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance				
Program-Enhancing Services for Rural Underserved Populations	16.589	2020-WR-AX-0049	269,012	76,900
Passed-through N.C. Department of Public Safety -				
Division of Governor's Crime Commission				
Crime Victim Assistance:				
The African, Black, Caribbean (ABC) Services Program 2021	16.575	PROJ015097	89,228	-
Housing Security & Access to Services Program	16.575	PROJ015151	404,253	-
			493,481	-
Statewide Trauma-Informed Training 2023	16.588	PROJ016317	281,576	-
Statewide Trauma-Informed Technical Assistance 2023	16.588	PROJ016318	120,645	-
Ensuring Language Justice Program	16.588	2000071138	27,959	-
			430,180	-
Passed-through the Urban Institute -				
Perceptions of Justice for Domestic Violence Survivors:				
Capturing Underserved Voices and Practitioner Alignment	16.588	102485-001-NCCADV-01	9,531	-
			439,711	-
Passed-through the National Association of VOCA Assistance Administrators -				
National Crime Victims' Rights Week Community Awareness Project				
	16.582	15POVC-21-GK-00412-NONF	2,924	-
			1,330,447	76,900
Total U.S. Department of Justice				
U.S. Department of Treasury:				
Passed-through N.C. Human Trafficking Commission -				
Coronavirus State and Local Fiscal Recovery Funds (Facilities Improvement program)				
Economic Assistance Funds for Qualified Organizations Providing Services to Victims	COVID-19 21.027	16.22	45,186	-
of Domestic Violence	COVID-19 21.027	16.23	76,701	-
			121,887	-
Total U.S. Department of Treasury				
U.S. Department of Housing and Urban Development				
Continuum of Care Program	14.267	NC0465D4F032100	923,638	807,761
			923,638	807,761
Total U.S. Department of Housing and Urban Development				
			3,689,610	977,476
TOTAL FEDERAL EXPENDITURES				
STATE EXPENDITURES:				
NC Council for Women:				
Domestic Violence Program				
		61-1077481	41,461	-
Divorce Filing Fees				
		61-1077481	17,644	-
Marriage License Fees				
		61-1077481	19,620	-
			78,725	-
TOTAL STATE EXPENDITURES				
TOTAL FEDERAL AND STATE EXPENDITURES				
			\$ 3,768,335	\$ 977,476

NOTES TO SCHEDULE OF FEDERAL AND STATE AWARDS

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state grant activity of North Carolina Coalition Against Domestic Violence, Inc., under programs of the federal and state governments for the year ended December 31, 2023. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Because the Schedule presents only a selected portion of the operations of North Carolina Coalition Against Domestic Violence, Inc., it is not intended and does not present the financial position, changes in net assets, or cash flows of the North Carolina Coalition Against Domestic Violence, Inc.

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

North Carolina Coalition Against Domestic Violence, Inc., did not receive any donated personal protective equipment (Unaudited).

**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**

Page 1 of 2

Board of Directors
North Carolina Coalition Against
Domestic Violence, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of North Carolina Coalition Against Domestic Violence, Inc., which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and changes in net assets, 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 September 24, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Carolina Coalition Against Domestic Violence, 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 North Carolina Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 may exist that have not been identified.

BALANCE & STRATEGY ADVISORS, CPAS LLP

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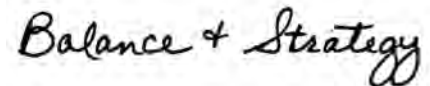
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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Carolina Coalition Against Domestic Violence, Inc.'s financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Chapel Hill, North Carolina
September 24, 2024

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

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Board of Directors
North Carolina Coalition Against
Domestic Violence, Inc.

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

We have audited North Carolina Coalition Against Domestic Violence, 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 each North Carolina Coalition Against Domestic Violence, Inc.'s major federal programs for the year ended each of December 31, 2023. North Carolina Coalition Against Domestic Violence, Inc.'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, North Carolina Coalition Against Domestic Violence, 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 programs for the year ended December 31, 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 North Carolina Coalition Against Domestic Violence, 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 North Carolina Coalition Against Domestic Violence, Inc.'s compliance with the compliance requirements referred to above.

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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 North Carolina Coalition Against Domestic Violence, 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 North Carolina Coalition Against Domestic Violence, 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 North Carolina Coalition Against Domestic Violence, Inc.'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 North Carolina Coalition Against Domestic Violence, 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 North Carolina Coalition Against Domestic Violence, 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 North Carolina Coalition Against Domestic Violence, 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.

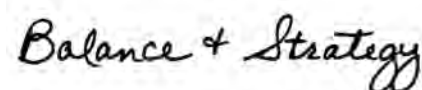
Report on Internal Control over Compliance

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.



Chapel Hill, North Carolina
September 24, 2024

NORTH CAROLINA COALITION AGAINST DOMESTIC VIOLENCE, INC.**SCHEDULE OF FINDINGS AND
QUESTIONED COSTS**

Year Ended December 31, 2023

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of North Carolina Coalition Against Domestic Violence, Inc.
2. No material weaknesses or significant deficiencies 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, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award program 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 program for North Carolina Coalition Against Domestic Violence, Inc., expresses an unmodified opinion on its major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.5516(a) are reported in this schedule.
7. The Continuum of Care Program (Assistance Listing 14.267) was tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. North Carolina Coalition Against Domestic Violence, Inc., qualified as a low-risk auditee.

B. Findings - Financial Statements Audit

None.

C. Findings and Questioned Costs - Major Federal Award Programs Audit

None.