

**Domestic Violence Project, Inc.
d/b/a SafeHouse Center**

**Federal Awards
Supplemental Information
September 30, 2012**

Domestic Violence Project, Inc. d/b/a SafeHouse Center

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Independent Auditor's Report

To the Board of Directors
Domestic Violence Project, Inc.
d/b/a SafeHouse Center

We have audited the basic financial statements of the Domestic Violence Project, Inc. d/b/a SafeHouse Center (the "Organization") as of and for the year ended September 30, 2012 and have issued our report thereon dated February 28, 2013, which contained an unqualified opinion on those basic financial statements. Those basic financial statements are the responsibility of the management of Domestic Violence Project, Inc. d/b/a SafeHouse Center. Our responsibility is to express an opinion on those basic financial statements based on our audit. We have not performed any procedures with respect to the audited basic financial statements subsequent to February 28, 2013.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Domestic Violence Project, Inc. d/b/a SafeHouse Center taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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February 28, 2013



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**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***

Independent Auditor's Report

To the Board of Directors
 Domestic Violence Project, Inc.
 d/b/a SafeHouse Center

We have audited the basic financial statements of Domestic Violence Project, Inc. d/b/a SafeHouse Center (the "Organization") as of and for the year ended September 30, 2012 and have issued our report thereon dated February 28, 2013. We conducted our audit 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.

Internal Control Over Financial Reporting

The management of Domestic Violence Project, Inc. d/b/a SafeHouse Center is responsible for establishing and maintaining an effective internal control over financial reporting. In planning and performing our audit, we considered Domestic Violence Project, Inc. d/b/a SafeHouse Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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 Organization's financial statements will not be prevented or detected and corrected on a timely basis.



To the Board of Directors
Domestic Violence Project, Inc.
d/b/a SafeHouse Center

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as Finding 2012-1, that we consider to be a significant deficiency in internal control over financial reporting. 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.

Compliance and Other Matters

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

We also noted certain matters that we have reported to management of Domestic Violence Project, Inc. d/b/a SafeHouse Center in a separate letter dated February 28, 2013.

Domestic Violence Project, Inc. d/b/a SafeHouse Center's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Domestic Violence Project, Inc. d/b/a SafeHouse Center's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the board of directors, others within the Organization, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

February 28, 2013

Report on Compliance with Requirements That Could Have a
Direct and Material Effect on Each Major Program and on
Internal Control Over Compliance in Accordance with OMB Circular A-133

Independent Auditor's Report

To the Board of Directors
Domestic Violence Project, Inc.
d/b/a SafeHouse Center

Compliance

We have audited the compliance of Domestic Violence Project, Inc. d/b/a SafeHouse Center (the "Organization") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012. The major federal programs of Domestic Violence Project, Inc. d/b/a SafeHouse Center are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Domestic Violence Project, Inc. d/b/a SafeHouse Center's management. Our responsibility is to express an opinion on Domestic Violence Project, Inc. d/b/a SafeHouse Center's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Domestic Violence Project, Inc. d/b/a SafeHouse Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Domestic Violence Project, Inc. d/b/a SafeHouse Center's compliance with those requirements.

In our opinion, Domestic Violence Project, Inc. d/b/a SafeHouse Center complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.

To the Board of Directors
Domestic Violence Project, Inc.
d/b/a SafeHouse Center

Internal Control Over Compliance

The management of Domestic Violence Project, Inc. d/b/a SafeHouse Center is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Domestic Violence Project, Inc. d/b/a SafeHouse Center's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

This report is intended solely for the information and use of management, the board of directors, others within the Organization, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

February 28, 2013

Domestic Violence Project, Inc. d/b/a SafeHouse Center

Schedule of Expenditures of Federal Awards Year Ended September 30, 2012

| Federal Agency/Pass-through Agency/Program Title | CFDA Number | Pass-through Entity Identifying Number | Federal Expenditures |
|---|-------------|--|----------------------|
| Clusters: | | | |
| U.S. Department of Health and Human Services - | | | |
| Temporary Assistance for Needy Families (TANF) Cluster - | | | |
| Passed through the Michigan Department of Human Services: | | | |
| Salvation Army | 93.558 | N/A | \$ 21,900 |
| DVPTB COMP | 93.558 | DV-11-81001 | <u>65,503</u> |
| Total Temporary Assistance for Needy Families (TANF) Cluster | | | 87,403 |
| U.S. Department of Homeland Security - | | | |
| Emergency Food and Shelter Program Cluster - | | | |
| Passed through Washtenaw County - | | | |
| Washtenaw County - FEMA | 97.024 | Phase 30 | 11,073 |
| U.S. Department of Housing and Urban Development - | | | |
| CDBG - Entitlements Grants Cluster - | | | |
| Passed through Washtenaw County - | | | |
| Community Development Block Grant | 14.218 | N/A | 97,779 |
| Other federal awards: | | | |
| U.S. Department of Housing and Urban Development: | | | |
| Passed through SOS Community Services: | | | |
| Supportive Housing Program 11/12 Follow-up | 14.235 | MI0214B5F-091003 | 39,079 |
| Supportive Housing Program 12/13 Follow-up | 14.235 | MI0214B5F-091004 | 39,534 |
| Supportive Housing Program 11/12 Emergency Intake | 14.235 | MI0214B5F-091003 | 4,647 |
| Supportive Housing Program 12/13 Emergency Intake | 14.235 | MI0214B5F-091004 | 5,200 |
| Supportive Housing Program 11/12 Children's | 14.235 | MI0214B5F-091003 | 1,383 |
| Supportive Housing Program 12/13 Children's | 14.235 | MI0214B5F-091004 | <u>1,416</u> |
| Total Supportive Housing Program | | | 91,259 |
| Passed through Michigan State Housing Development Authority - Passed through Washtenaw County - | | | |
| Emergency Shelter | 14.231 | N/A | <u>33,579</u> |
| Total U.S. Department of Housing and Urban Development | | | 124,838 |
| U.S. Department of Health and Human Services - | | | |
| Passed through Michigan Department of Health and Human Services - Family Violence Prevention and Services - | | | |
| DVPTB COMP | 93.671 | DV-11-81001 | 45,215 |

See Note to Schedule of Expenditures
of Federal Awards.

Domestic Violence Project, Inc. d/b/a SafeHouse Center

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2012

| Federal Agency/Pass-through Agency/Program Title | CFDA Number | Pass-through Entity Identifying Number | Federal Expenditures |
|---|-------------|---|--------------------------|
| Other federal awards (Continued): | | | |
| U.S. Department of Justice: | | | |
| Passed through Michigan Department of Community Health - Victims of Crime Act Victim Assistance - VOCA - Legal | 16.575 | 2011-VA-GX-0056 | \$ 229,813 |
| Passed through the Michigan Department of Human Services - Violence Against Women Formula Grants: | | | |
| DVPTB COMP | 16.588 | DV-11-81001 | 18,728 |
| DVPTB-STOP | 16.588 | STOP-11-81001 | <u>56,394</u> |
| Total Violence Against Women Formula Grants | | | 75,122 |
| Passed through Michigan Coalition To End Domestic and Sexual Violence - PAVIM Project | 16.529 | 2010-FW-AX-K002 | 202 |
| Passed through the Office on Violence Against Women - Legal Assistance for Victims Grant Program - LAV | 16.524 | 2011-WL-AX0018 | 11,835 |
| Passed through Washtenaw County - Grants to Encourage Arrest Policies and Enforcement of Protection Orders - GTEAP - County | 16.590 | 2011-WE-AX-0036 | 27,725 |
| Passed through the City of Ann Arbor: | | | |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders - GTEAP - City of A2 | 16.590 | 2005-WE-AX-0087 | 11,500 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders - GTEAP - City of A3 | 16.590 | 2011-WE-AX-0033 | <u>38,571</u> |
| Total GTEAP | | | 77,796 |
| Total U.S. Department of Justice | | | <u>394,768</u> |
| Total federal funds expended | | | <u><u>\$ 761,076</u></u> |

Domestic Violence Project, Inc. d/b/a SafeHouse Center

Note to Schedule of Expenditures of Federal Awards Year Ended September 30, 2012

Note - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Domestic Violence Project, Inc. d/b/a SafeHouse Center under programs of the federal government for the year ended September 30, 2012. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles of Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Domestic Violence Project, Inc. d/b/a SafeHouse Center, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows, if applicable, of Domestic Violence Project, Inc. d/b/a SafeHouse Center. Pass-through entity identifying numbers are presented where available.

Domestic Violence Project, Inc. d/b/a SafeHouse Center

Schedule of Findings and Questioned Costs Year Ended September 30, 2012

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major programs:

| <u>CFDA Numbers</u> | <u>Name of Federal Program or Cluster</u> |
|---------------------|--|
| 14.235 | Supportive Housing Program |
| 93.558 | Temporary Assistance for Needy Families (TANF) Cluster |
| 16.575 | Victims of Crime Act Victim Assistance (VOCA) |

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

Domestic Violence Project, Inc. d/b/a SafeHouse Center

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2012

Section II - Financial Statement Audit Findings

| Reference Number | Finding |
|------------------|---|
| 2012-1 | <p>Finding Type - Significant deficiency</p> <p>Criteria - Maintaining accurate financial information is a critical part of the financial reporting process. Such a process should include the accurate recording of promises to give, including reviewing and analyzing write-offs and allowances for doubtful accounts.</p> <p>Condition - The Organization did not consider prior year write-offs or consider the potential for current year write-offs when reconciling the promises to give receivable balance at year end.</p> <p>Context - The promises to give balance was not properly reconciled, which caused an error of approximately \$12,000.</p> <p>Cause - The Organization implemented a new tracking schedule for promises to give. However, in doing so, the amounts that were written off in the prior year and potential current year write-offs and allowances were not taken into consideration.</p> <p>Effect - The promises to give receivable balance at September 30, 2012 was overstated by approximately \$12,000.</p> <p>Recommendation - The Organization should consider implementing controls over the reconciling of promises to give balances, including the review and analysis of write-offs and allowances for doubtful accounts.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The Organization will take this recommendation into account and implement a more thorough review procedure.</p> |

Section III - Federal Program Audit Findings

None