

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

Single Audit Report

September 30, 2020



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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 Auditors' Report

Management and the Board of Directors
Domestic Violence Project, Inc.
d/b/a SafeHouse Center
Ann Arbor, MI 48105

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, financial statements of Domestic Violence Project, Inc. d/b/a SafeHouse Center, which comprise the balance sheet as of September 30, 2020, 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 30, 2021.

Internal Control Over Financial Reporting

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

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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yeo & Yeo, P.C.

Ann Arbor, Michigan
March 30, 2021



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Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Independent Auditors' Report

Management and the Board of Directors
Domestic Violence Project, Inc. d/b/a SafeHouse Center
Ann Arbor, MI 48105

Report on Compliance for Each Major Federal Program

We have audited Domestic Violence Project, Inc. d/b/a SafeHouse Center's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Domestic Violence Project, Inc. d/b/a SafeHouse Center's major federal programs for the year ended September 30, 2020. Domestic Violence Project, Inc. d/b/a SafeHouse Center's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Domestic Violence Project, Inc. d/b/a SafeHouse Center's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Domestic Violence 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Domestic Violence Project, Inc. d/b/a SafeHouse Center's compliance.

Opinion on Each Major Federal Program

In our opinion, Domestic Violence Project, Inc. d/b/a SafeHouse Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of Domestic Violence Project, Inc. d/b/a SafeHouse Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Domestic Violence Project, Inc. d/b/a SafeHouse Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Domestic Violence Project, Inc. d/b/a SafeHouse Center's internal control over compliance.

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of Domestic Violence Project, Inc. d/b/a SafeHouse Center as of and for the year ended September 30, 2020, and have issued our report thereon dated March 30, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Yeo & Yeo, P.C.

Ann Arbor, MI
March 30, 2021

**Domestic Violence Project Inc.
d/b/a SafeHouse Center
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2020**

Federal Agency/Pass-Through Agency/Program Title	CFDA Number	Pass-Through Entity Project/Grant Number	Federal Expenditures	Current Year Cash Transferred to Sub- Recipients
U.S. Department of Housing and Urban Development				
Passed through Washtenaw County CDBG - Entitlement Grants Cluster Community Development Block Grant/Entitlement Grant	14.218	E-20-UC-26-0006	\$ 90,661	\$ -
Passed through Washtenaw County Emergency Solutions Grant	14.231	E-20-UC-26-0006	<u>26,394</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>117,055</u>	<u>-</u>
U.S. Department of Justice				
Passed through Catholic Social Services Supervised Visitation, Safe Havens for Children	16.527	E20203397-00	<u>2,000</u>	<u>-</u>
Passed through Michigan Department of Health and Human Services Crime Victim Assistance	16.575	E20201891-001	708,261	-
Crime Victim Assistance - Sexual Assault Victim Services		E20201285-00	<u>214,664</u>	<u>-</u>
			<u>922,925</u>	<u>-</u>
Passed through the City of Ann Arbor Grants to Encourage Arrest Policies and Enforcement of Protection Orders GTEAP - City of A2	16.590	2016-WE-AX-0031	<u>41,666</u>	<u>-</u>
Passed through U.S. Department of Justice (direct award) Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736	2018-WH-AX-0009	<u>72,573</u>	<u>743</u>
Total U.S. Department of Justice			<u>1,039,164</u>	<u>743</u>
U.S. Department of Health and Human Services				
Passed through the Michigan Department of Health and Human Services TANF Cluster DV Comprehensive	93.558	E20202277-00	76,036	-
Passed through the Michigan Department of Health and Human Services Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services DV Comprehensive	93.671	E20202277-00	<u>43,983</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>120,019</u>	<u>-</u>
U.S. Department of Homeland Security				
Passed through Washtenaw County Emergency Food and Shelter National Board Program Washtenaw County - FEMA	97.024	483200	<u>24,600</u>	<u>-</u>
Total federal funds expended			<u>\$ 1,300,838</u>	<u>\$ 743</u>

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Domestic Violence Project, Inc.
d/b/a SafeHouse Center
Notes to the Schedule of Expenditures of Federal Awards
September 30, 2020

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Domestic Violence Project, Inc. d/b/a SafeHouse Center under programs of the federal government for the year ended September 30, 2020. 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 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 of Domestic Violence Project, Inc. d/b/a SafeHouse Center.

Note 2 - Summary of Significant Accounting Policies

Expenditures

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

Indirect Cost Rate

Domestic Violence Project, Inc. d/b/a SafeHouse Center has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Reconciliation to the Financial Statements

The amounts on the Schedule of Expenditures of Federal Awards are included with the Government grants line item.

Government grants	\$ 1,619,648
Non federal grants	<u>318,810</u>
Federal grants	<u>\$ 1,300,838</u>

Domestic Violence Project, Inc.
d/b/a SafeHouse Center
Schedule of Findings and Questioned Costs
September 30, 2020

Section II – Government Auditing Standards Findings

There were no findings related to the financial statements which are required to be reported in accordance with *Government Auditing Standards* generally accepted in the United States of America for the year ended September 30, 2020.

Section III – Federal Award Findings

There were no findings related to the federal awards which are required to be reported in accordance with *Government Auditing Standards* generally accepted in the United States of America for the year ended September 30, 2020.

Domestic Violence Project, Inc.
d/b/a SafeHouse Center
Summary Schedule of Prior Audit Findings
September 30, 2020

Section IV – Government Auditing Standards Findings

There were no findings related to the financial statements which are required to be reported in accordance with *Government Auditing Standards* generally accepted in the United States of America for the year ended September 30, 2019.

Section V – Federal Award Findings

There were no findings related to the federal awards which are required to be reported in accordance with *Government Auditing Standards* generally accepted in the United States of America for the year ended September 30, 2019.