

**ANTI-VIOLENCE PARTNERSHIP
OF PHILADELPHIA**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Anti-Violence Partnership of Philadelphia
Philadelphia, Pennsylvania

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Anti-Violence Partnership of Philadelphia (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Anti-Violence Partnership of Philadelphia as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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 Anti-Violence Partnership of Philadelphia, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 Anti-Violence Partnership of Philadelphia's ability to continue as a going concern within one year after the date of the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 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 GAAS 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 Anti-Violence Partnership of Philadelphia'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 Anti-Violence Partnership of Philadelphia'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 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report, dated April 25, 2023, on our consideration of Anti-Violence Partnership of Philadelphia's internal control over financial reporting and 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 on compliance and the results of that testing, and not to provide an opinion on the effectiveness of Anti-Violence Partnership of Philadelphia'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 Anti-Violence Partnership of Philadelphia's internal control over financial reporting and compliance.

J. Miller & Associates, LLC

J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
April 25, 2023

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

Cash and cash equivalents	\$	22,305
Contracts and grants receivable		524,497
Accounts receivable		7,650
Prepaid expenses		2,686
Security deposit		35,673
Total Assets		\$ 592,811

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable	\$	50,593
Accrued wages and payroll taxes payable		31,891
Refundable advance		52,934
Total Liabilities		135,418

NET ASSETS

Without donor restrictions		327,471
With donor restrictions		129,922
Total Net Assets		457,393
Total Liabilities and Net Assets	\$	592,811

See accompanying Notes to Financial Statements.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Contracts and government grants	\$ 1,712,801	\$ 55,000	\$ 1,767,801
Contributions and foundation grants	123,844	117,827	241,671
Program fees	46,582	-	46,582
Other revenue	72	-	72
Net assets released from restrictions	42,905	(42,905)	-
Total Revenue and Support	<u>1,926,204</u>	<u>129,922</u>	<u>2,056,126</u>
EXPENSES			
Program	1,674,201	-	1,674,201
Management and general	197,203	-	197,203
Fundraising	41,561	-	41,561
Total Expenses	<u>1,912,965</u>	<u>-</u>	<u>1,912,965</u>
Change in Net Assets	13,239	129,922	143,161
Net Assets, beginning of year	314,232	-	314,232
Net Assets, end of year	<u>\$ 327,471</u>	<u>\$ 129,922</u>	<u>\$ 457,393</u>

See accompanying Notes to Financial Statements.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program	Management and General	Fundraising	Total
Salaries	\$ 1,110,722	\$ 20,533	\$ 27,441	\$ 1,158,696
Payroll taxes	109,110	2,604	3,004	114,718
Employee benefits	108,975	2,341	3,204	114,520
Total Salaries and Related Expenses	<u>1,328,807</u>	<u>25,478</u>	<u>33,649</u>	<u>1,387,934</u>
Banking and finance charges	-	353	-	353
Equipment rental and maintenance	38,055	-	234	38,289
Client expenses	27,291	-	-	27,291
Insurance	16,569	2,843	401	19,813
Interest expense	-	62	-	62
Miscellaneous	4,343	2,684	115	7,142
Occupancy	150,367	1,243	3,702	155,312
Office expenses	33,911	15,062	544	49,517
Professional services	38,198	125,749	2,916	166,863
Training	20,189	20,413	-	40,602
Travel and entertainment	16,471	3,316	-	19,787
Total Expenses	<u>\$ 1,674,201</u>	<u>\$ 197,203</u>	<u>\$ 41,561</u>	<u>\$ 1,912,965</u>

See accompanying Notes to Financial Statements.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	143,161
Adjustments to reconcile change in net assets to net cash used in operating activities		
Changes in assets and liabilities		
Grants receivable		(299,674)
Accounts receivable		(7,650)
Prepaid expenses		(169)
Security deposit		(20,350)
Accounts payable		(1,715)
Accrued wages and payroll taxes payable		14,977
Refundable advance		52,934
Net cash used in operating activities		<u>(118,486)</u>
Net decrease in cash and cash equivalents		(118,486)
Cash and cash equivalents, beginning of year		<u>140,791</u>
Cash and cash equivalents, end of year	\$	<u><u>22,305</u></u>
Supplemental Disclosure of Cash Flow Information:		
Interest paid	\$	<u><u>62</u></u>

See accompanying Notes to Financial Statements.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 NATURE OF THE ORGANIZATION

Anti-Violence Partnership of Philadelphia (the "Organization") is a nonprofit organization with the mission of addressing the cycle of violence in the Philadelphia area through intervention, prevention, and support programs. To fulfill this mission, the Organization is committed to advocacy and support of individual victims of violence and co-victims of homicide, and prevention through training for children and adults.

Some of the programs and services administered by the Organization are as follows:

Counseling Center

The Organization offers free, professional counseling to children, adolescents, adults, and families who are direct or indirect victims of violence.

Families of Murder Victims

Families of Murder Victims ("FMV") is a court-based victim advocacy program. The primary goal of FMV is to help lessen the suffering and trauma of family members following the violent death of a loved one. Through the Organization's partnership with the Philadelphia District Attorney's Office, FMV provides direct support to all homicide cases that occurred in Philadelphia.

West/Southwest Victim Services

The Organization is the designated victim service agency for Philadelphia Police Districts 12, 16, 18, and 19. Through its West/Southwest Victim Services ("WSW"), the Organization provides support services to victims of crime in these police districts.

Youth Violence Outreach Initiative

The Youth Violence Outreach ("YVO") program of the Organization provides clinical and psychoeducational services to youth who have been impacted by violence and are less likely to have access to services that are safe and productive. Services are delivered to youth in their schools and communities, both in individual and group settings.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Recent Accounting Pronouncements Not Yet Adopted

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02 "Leases (Topic 842)". The primary objective of the standard is to increase transparency and comparability among organizations by requiring lessees to recognize lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The new standard clarifies the definition of a lease and causes lessees to recognize leases on the statement of financial position as a lease liability with a corresponding right-of-use asset. The standard is effective for fiscal years beginning after December 15, 2021. Early adoption is permitted. The Organization is currently evaluating the standard and its impact on the financial statements.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to two classes of net assets for nonprofit organizations: net assets with donor restrictions and net assets without donor restrictions.

Net assets, revenues, 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. These net assets may be used at the discretion of the Organization’s management and board.
- *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 use specified by the donor. 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.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States (“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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less to be cash and cash equivalents.

Contracts and Grants Receivable

Contract and grants receivable consist of amounts due under contracts, government grants, and foundation or private grants. Receivables under contracts and government grants stem from amounts earned and billed. Receivables from foundations and private grants related to amounts due under grants awarded by foundations and other private grantors. The Organization uses the allowance method to determine uncollectible amounts. The allowance is based on prior years' experience and management's analysis of specific amounts due. All grants receivable are due within one year and are expected to be fully realizable. As of June 30, 2022, the Organization has determined that an allowance for doubtful accounts was not deemed necessary.

Accounts Receivable

Accounts receivable are stated at the unpaid balance less an allowance for doubtful accounts, if necessary. The allowance is based upon experience and management's knowledge of the collectability of the outstanding receivable balances. It is management's policy to charge off any uncollectible receivable when management determines that the receivables will not be collected. As of June 30, 2022, the Organization had no outstanding accounts receivable.

Contracts and Government Grants

The Organization receives contracts which are conditioned upon certain performance requirements of specific activities within budgetary constraints and/or the incurrence of allowable qualifying expenses. Revenue under these contracts is recognized as increases in net assets without restrictions when the conditions are met, that is, when the Organization has incurred expenditures in compliance with specific contract or grant provisions. The Organization has multi-year cost-reimbursable grant funds awarded totaling approximately \$3,450,000 that have not been recognized at June 30, 2022 because qualifying expenditures have not yet been incurred.

Amounts received in advance are recorded as refundable advances and recognized as revenue when qualifying expenses are incurred.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Contributions and Grants

Contributions and grants are recognized when received and classified as without donor restrictions or with donor restrictions, depending on the nature and existence, if any. When a restriction expires net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Program Fees

Program fees are recognized as revenue when the programs are held.

Functional Allocation of Expenses

The costs of providing the Organization's various programs and other activities are summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expense by function. Certain costs are attributed to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. Accordingly, salaries, payroll taxes, and employee benefits are allocated among program services, management and general and fundraising categories based on the time effort towards those activities and their related costs. Directly identifiable expenses are charged to program and supporting services based upon invoices received. Management and general expenses include those expenses that are not directly identifiable with any other specific function and provide for the overall support and direction of the Organization.

Income Tax Status

The Organization is exempt from income tax as a nonprofit organization under 501(c)(3) of the Internal Revenue Code and accordingly, no provision for income taxes is included in these financial statements. The Organization follows the accounting guidance for uncertain tax positions and evaluates its tax positions taken with regard to issues affecting its tax status, unrelated business income and related matters. Management believes that in the event of an examination by taxing authorities, its positions would prevail based on the technical merits of such positions. Therefore, the Organization has concluded that no tax benefits or liabilities are required to be recognized.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor restrictions or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following.

Financial Assets:	
Cash and cash equivalents	\$ 22,305
Grants receivable	524,497
Accounts receivable	<u>7,650</u>
Total	554,452
less: amount unavailable for general expenditure within one year: purpose restrictions	
	<u>129,922</u>
	<u><u>\$ 424,530</u></u>

The Organization manages its liquidity by operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs. As part of the liquidity management plan, the Organization has a goal to maintain financial assets on hand to meet, at a minimum, 90 days of normal operating expenses which is approximately \$478,000. The Organization also has an available credit line in the amount of \$125,000. At June 30, 2022, \$125,000 was available on the line of credit, which it could draw upon in the event of an unanticipated liquidity need.

NOTE 4 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following:

Purpose Restrictions	
YVO program	\$ 28,922
Family of murder victims	100,000
Crime scene cleanup	<u>1,000</u>
Total Purpose Restrictions	<u><u>\$ 129,922</u></u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the passage of time specified by the donors during the year ended June 30, 2022.

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Purpose Restrictions	
YVO program	\$ 29,578
Christmas gifts for youth clients	9,427
Back to school drive for youth clients	<u>3,900</u>
Total	<u>\$ 42,905</u>

NOTE 5 LEASE COMMITMENTS

In March 2022, the Organization entered into a lease for a suite of approximately 6,600 square feet located at 4946 Parkside Avenue, Philadelphia, Pennsylvania at \$10,175 per month effective July 1, 2022. The lease was amended to include an additional suite and a new monthly payment amount of \$11,700 from January 2023 – June 2023, with annual increases of 3%. Subsequently, in February 2023, a second amendment to the lease added two additional suites of approximately 1,800 of additional space with a base monthly rent of \$3,090 beginning March 2024, with annual increases of 3% expiring on February 28, 2028.

The future minimum rental payments for office space are as follows:

<u>Years Ending June 30,</u>	
2023	\$ 131,250
2024	153,918
2025	186,327
2026	191,928
2027	197,721
2028	<u>193,266</u>
Total	<u>\$ 1,054,410</u>

The Organization also leases two copiers under agreements with monthly payments of \$641 and \$295 and expire on October 31, 2025 and March 31, 2026, respectively .

The future minimum lease payments are as follows:

<u>Years Ending June 30,</u>	
2023	\$ 11,232
2024	11,232
2025	11,232
2026	<u>7,783</u>
	<u>\$ 41,479</u>

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 **LINE OF CREDIT**

The Organization maintains a \$125,000 unsecured bank line of credit with PNC Bank. The line of credit matures annually in October. Interest is payable monthly at the effective variable rate. On June 30, 2022, the outstanding balance against the line of credit was \$0.

NOTE 7 **CONCENTRATIONS OF RISKS**

The Organization maintains its cash accounts in bank deposit accounts which, at times, may exceed federally insured limits. As of June 30, 2022, there were no accounts that were in excess of the insured limit.

NOTE 8 **SUBSEQUENT EVENTS**

In preparing these financial statements, the Organization evaluated events and transactions for potential recognition or disclosure through April 25, 2023, the date the financial statements were available to be issued.

Except as disclosed in Note 5, there were no subsequent events that require recognition or disclosure.

**ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Award Number/ Pass-Through Entity Identifying Number</u>	<u>Contract Period</u>	<u>Award Amount</u>	<u>Expenditures</u>
Federal Awards					
U.S. Department of Justice					
Office of Victims of Crime (OVC)					
Crime Victim Assistance/Discretionary Grant	16.839	15PBJA-21-GG-04637-STOP	10/01/21 - 09/30/24	\$ 997,758	\$ 45,886
<i>Total CDFA 16.839</i>					<u>45,886</u>
Passed Through Pennsylvania Commission on Crime and Delinquency					
Crime Victim Assistance	16.575	2018-VF-05-29290	04/01/19 - 09/30/21	413,024	102,102
Crime Victim Assistance	16.575	2017/2018-VF-05-29286	04/01/19 - 09/30/21	209,984	53,893
Crime Victim Assistance	16.575	2017/2018-VF-05-32903	04/01/19 - 09/30/23	2,835,099	921,077
<i>Total CDFA 16.575</i>					<u>1,077,072</u>
Total Federal Awards					<u><u>\$ 1,122,958</u></u>
State Awards					
Pennsylvania Commission on Crime and Delinquency					
Youth Violence Outreach - School Safety and Security	-	2018-SS-02 30408	05/01/19 - 06/30/22	349,928	\$ 105,924
TF - CBT Implementation	-	2020/2021-DP-ST-32759	06/01/21 - 06/30/23	198,547	82,527
Gun Violence Prevention - EMDR	-	2020/2021-GV-36366	10/01/21 - 09/30/24	225,000	19,579
Franford Community Coalition Capacity Building	-	2021/2022-DT-ST-36139	10/01/21 - 06/30/23	150,000	31,496
Total State Awards					<u><u>\$ 239,526</u></u>

ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND CITY AWARDS
YEAR ENDED JUNE 30, 2022

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of Anti-Violence Partnership of Philadelphia under programs of the federal and state government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Anti-Violence Partnership of Philadelphia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Anti-Violence Partnership of Philadelphia.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The 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 expenditure are not allowed or are limited as to reimbursement.

NOTE 3 RELATIONSHIPS TO BASIC FINANCIAL STATEMENTS

Federal expenditures are reported on the statement of activities as program expenses. Some amounts included in the Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

NOTE 4 INDIRECT COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. Any program administration costs charged to government contracts are based on the approved budget.

NOTE 5 SUBGRANTS

The Organization did not pass-through any federal and state award funds under subgrants during the year ended June 30, 2022.



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

Board of Directors
Anti-Violence Partnership of Philadelphia
Philadelphia, Pennsylvania

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 Anti-Violence Partnership of Philadelphia (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 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 April 25, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anti-Violence Partnership of Philadelphia'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 Anti-Violence Partnership of Philadelphia's internal control. Accordingly, we do not express an opinion on the effectiveness of the Anti-Violence Partnership of Philadelphia'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anti-Violence Partnership of Philadelphia'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 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 Anti-Violence Partnership of Philadelphia's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Anti-Violence Partnership of Philadelphia's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

J. Miller & Associates, LLC

J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
April 25, 2023



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

Board of Directors
Anti-Violence Partnership of Philadelphia
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

Opinion on Major Federal Program

We have audited Anti-Violence Partnership of Philadelphia'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 Anti-Violence Partnership of Philadelphia's major federal program for the year ended June 30, 2022. Anti-Violence Partnership of Philadelphia's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Anti-Violence Partnership of Philadelphia 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 June 30, 2022.

Basis for Opinion on 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 Anti-Violence Partnership of Philadelphia 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 Anti-Violence Partnership of Philadelphia's compliance with compliance requirements referred to above.

Responsibilities of Management for Compliance Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to 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 Anti-Violence Partnership of Philadelphia'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 standard, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 Anti-Violence Partnership of Philadelphia's compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with generally accepted auditing standard, *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 Anti-Violence Partnership of Philadelphia's compliance with the requirements referred to above and performing other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Anti-Violence Partnership of Philadelphia'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 Anti-Violence Partnership of Philadelphia'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 efficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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. 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 and significant deficiencies in internal control 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.

J. Miller & Associates, LLC

J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
April 25, 2023

**ANTI-VIOLENCE PARTNERSHIP OF PHILADELPHIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with U.S. GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? __ yes X no

- Significant deficiency(ies)? __ yes X none reported.

Noncompliance material to financial statements noted? __ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? __ yes X no

- Significant deficiency(ies)? __ yes X none reported

Type of auditor’s report issued on compliance for major program. Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? __ yes X no

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.575	Victims of Crime Act (VOCA)

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.