



**DELAWARE COUNTY
WOMEN AGAINST RAPE, INC.**

**REPORT ON AUDIT OF
FINANCIAL STATEMENTS**

JUNE 30, 2019

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

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INDEPENDENT AUDITOR'S REPORT

October 25, 2019

To the Board of Directors
Delaware County Women Against Rape, Inc.
Media, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of Delaware County Women Against Rape, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 financial statements are free from material misstatement.

To the Board of Directors
Delaware County Women Against Rape, Inc.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Delaware County Women Against Rape, Inc. as of June 30, 2019, 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.

Emphasis of a Matter

As discussed in Note 1 to the financial statements, during the year ended June 30, 2019, Delaware County Women Against Rape, Inc. adopted the provisions of Financial Accounting Standards Board Accounting Standards Update 2016-14. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of budgeted, reported, and allowable costs – PCAR are presented for the purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), 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.

To the Board of Directors
Delaware County Women Against Rape, Inc.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2019, on our consideration of Delaware County Women Against Rape, 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 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 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 Delaware County Women Against Rape, Inc.'s internal control over financial reporting and compliance.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 396,757
Accounts receivable	251,540
Prepaid expenses	291
Total Current Assets	<u>648,588</u>

NONCURRENT ASSETS:

Land, building, and equipment - net	<u>642,533</u>
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TOTAL ASSETS	<u><u>\$ 1,291,121</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 245
Accrued vacation	53,462
Total Current Liabilities	<u>53,707</u>

TOTAL LIABILITIES	<u>53,707</u>
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NET ASSETS:

Without donor restriction	<u>1,237,414</u>
TOTAL NET ASSETS	<u>1,237,414</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,291,121</u></u>
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The accompanying notes are an integral part of these financial statements.

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTION
PUBLIC SUPPORT AND REVENUE

Public support received directly:

Donations	\$ 10,967
Grants	45,000
Contributions	1,004
Fees and grants from governmental agencies	1,518,013
Geranium sales	248
Race for Victims' Rights, net of direct expenses of \$576	9,023
45th Anniversary fundraiser, net of direct expenses of \$10,307	10,688
Other	169
Total Public Support	<u>1,595,112</u>

Revenue:

Interest earnings	462
Education services	4,237
Total Revenue	<u>4,699</u>

TOTAL PUBLIC SUPPORT AND REVENUE

1,599,811

EXPENSES

Program services - victim counseling and education	1,242,572
Support services - general and administrative	271,851
Support services - fundraising	5,931
TOTAL EXPENSES	<u>1,520,354</u>

CHANGE IN NET ASSETS

79,457

NET ASSETS, BEGINNING OF YEAR

1,157,957

NET ASSETS, END OF YEAR

\$ 1,237,414

The accompanying notes are an integral part of these financial statements.

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Services	Support Services		Total Expenses
	Victim Counseling and Education	General and Administrative	Fundraising	
Salaries	\$ 744,107	\$ 186,027	\$ 4,000	\$ 934,134
Employee benefits	198,954	49,800	1,502	250,256
Payroll taxes	56,816	14,222	429	71,467
Total Salaries and Related Expenses	<u>999,877</u>	<u>250,049</u>	<u>5,931</u>	<u>1,255,857</u>
Depreciation	37,180	4,131	-	41,311
Equipment repairs/maintenance	15,625	1,736	-	17,361
Insurance	14,000	1,555	-	15,555
Office supplies	29,259	3,251	-	32,510
Payments to subrecipients	46,465	-	-	46,465
Printing and postage	2,250	250	-	2,500
Professional fees	39,586	4,398	-	43,984
Service fees	7,542	838	-	8,380
Miscellaneous	12,523	1,391	-	13,914
Telephone	15,154	1,684	-	16,838
Training	8,980	998	-	9,978
Travel	6,730	748	-	7,478
Utilities	7,401	822	-	8,223
TOTAL EXPENSES	<u><u>\$ 1,242,572</u></u>	<u><u>\$ 271,851</u></u>	<u><u>\$ 5,931</u></u>	<u><u>\$ 1,520,354</u></u>

The accompanying notes are an integral part of these financial statements.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 79,457
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	41,311
Changes in assets and liabilities:	
Increase in accounts receivable	(56,059)
Decrease in accounts payable	(187)
Decrease in accrued vacation	(8,888)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>55,634</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of land, building, and equipment	<u>(17,885)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(17,885)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	37,749
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>359,008</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 396,757</u></u>
SUPPLEMENTAL INFORMATION:	
Interest paid	<u>\$ -</u>
Taxes paid	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Line of Activity

Delaware County Women Against Rape, Inc. ("the Organization") provides services for sexual assault and other serious crime victims and education programs to the community.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis.

Financial Statement Presentation

In accordance with the section of the Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") regarding financial statements of not-for-profit organizations, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restriction and net assets without donor restriction. In addition, the Organization is required to present a statement of cash flows.

Recognition of Donor Restrictions

All donor-restricted support is reported as an increase in net assets with or without donor restriction depending on the nature of the restriction. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction. Donor restricted revenues whose restrictions are met within the year received are considered without donor restriction for financial reporting purposes.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are stated at net realizable value. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms.

Management's estimate of the allowance for uncollectible accounts receivable is based on the likelihood of collectability of individual receivables. All balances were considered collectible at June 30, 2019.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Land, Building, and Equipment

Land, building, and equipment are stated at cost if purchased by the Organization. Donated facilities and materials are capitalized at their fair value on the date of gift. The Organization follows the practice of capitalizing all expenditures for property and equipment in excess of \$1,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Compensated Absences

In accordance with the provisions of the FASB ASC regarding compensated absences, the Organization has recorded a vacation accrual in the financial statements in the amount of \$53,462 as of June 30, 2019.

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and the supporting services benefited. Salaries and related costs are allocated based on employee records of work on specific projects and administrative functions. Depreciation, utilities, and related costs are allocated by the square footage of the Organization's facilities used for programmatic purposes versus those used for administrative facilities. Other expenses are charged based on the specific purpose of the expense.

Income Taxes

The Organization is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). However, income from certain activities not directly related to the Organization's tax-exempt purpose may be subject to taxation as unrelated business income.

The FASB ASC prescribes rules for the recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the Organization's tax returns. Management has determined that the Organization does not have any uncertain tax positions or associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

Implementation of FASB ASU 2016-14

During the year ended June 30, 2019, the Organization implemented Financial Accounting Standards Board Accounting Standards Update ("FASB ASU") 2016-14. FASB ASU 2016-14 provides new and expanded guidance for financial reporting for not-for-profit entities. The implementation of FASB ASU 2016-14 has resulted in multiple changes to the Organization's financial reporting. Net assets are now categorized in two categories; net assets with donor restriction and net assets without donor restriction. The Organization has added additional disclosures related to its financial liquidity and the availability of financial assets for general expenditure within one year from each balance sheet date. This accounting guidance has been implemented retrospectively; however, the implementation of this guidance did not require restatement of prior accounting period balances.

NOTE 2 LAND, BUILDING, AND EQUIPMENT

Land, building, and equipment, net of depreciation are classified as follows:

Land	\$ 86,500
Building	944,962
Building improvements	244,826
Furniture and fixtures	13,479
Equipment	103,713
Computer software	4,088
	<u>1,397,568</u>
Less: accumulated depreciation	<u>(755,035)</u>
Land, building, and equipment, net of depreciation	<u>\$ 642,533</u>

Depreciation is provided for building and equipment over the estimated useful lives (five to ten years for all categories except the building) of the assets using the straight-line method. The building is being depreciated over 33 years starting July 1, 1995. Total depreciation expense for the year ended June 30, 2019 amounted to \$41,311.

NOTE 3 DONATED SERVICES

A substantial number of volunteers donated significant amounts of their time in the Organization's 24-hour hotline service. These volunteers were on call 16 hours per day Monday

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 DONATED SERVICES (cont'd)

through Friday, and 24 hours per day on Saturday and Sunday. Active volunteer hours amounted to 1,440 for the year ended June 30, 2019. The hours are valued at an estimated counseling rate of \$25.43 per hour, for a total agency contribution (including related payroll taxes) of \$36,619. The donated hours referred to above have not been reflected in the financial statements, as they do not meet the criteria for inclusion as defined by the FASB ASC.

NOTE 4 RETIREMENT PLAN

The Organization has established a SEP-IRA Plan. Contributions are made for eligible employees as a percentage of wages. The total contribution by the Organization for the year ended June 30, 2019 was \$91,310, which represents 11 percent of eligible salaries.

NOTE 5 CONCENTRATION OF CREDIT RISK

The Organization maintains its cash in a bank deposit account which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such account. At June 30, 2019, the carrying amount of the Organization's deposits was \$396,757, and the bank balance was \$531,793. Of this amount, \$250,000 was covered by Federal Deposit Insurance Commission ("FDIC") insurance, and \$281,793 was uninsured and, therefore, subject to custodial credit risk.

NOTE 6 CONCENTRATION OF REVENUES

The Organization relies on receiving grants from governmental entities to cover the cost of operations. During the year ended June 30, 2019, the Organization received 39 percent of its revenues from federal and state grants passed through the Pennsylvania Coalition Against Rape and 56 percent of its revenues from federal and state grants passed through the Pennsylvania Commission on Crime and Delinquency. Changes in the availability of pass-through funding from these sources could have a significant effect on the Organization's future activities.

NOTE 7 GRANT COMPLIANCE

Federal financial assistance expended by the Organization during the year exceeded \$750,000. All PCAR match requirements were met during the year. All expenses during the year ended June 30, 2019 (totaling \$1,520,354) were related to the Organization's sexual assault and related program and overhead purposes. All interest earnings were spent on sexual assault contract related expenditures. The Organization's cost allocation plan is in compliance with applicable regulations.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 8 LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Organization's financial assets as of June 30, 2019, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets, at year-end	\$ 648,297
Less those unavailable for general expenditures within one year	<u> -</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 648,297</u>

The Organization's financial assets consist of cash and cash equivalents and accounts receivable.

The Organization has a goal to maintain highly liquid financial assets on hand to meet 60 days of normal operating expenses excluding depreciation.

NOTE 9 SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through October 25, 2019, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

PCAR

**GENERAL FUND ACT 44
FOR THE YEAR ENDED JUNE 30, 2019**

BUDGET CATEGORIES	(Unaudited) Approved Budget	7/1/2018 - 6/30/2019 Reported Costs	Allowable Costs			
			Total	Over (Under) Budget	Questioned Costs	
Personnel:						
Salaries	\$ 281,288	\$ 281,288	\$ 281,288	\$ -	\$ -	
Fringe benefits	116,633	116,633	116,633	-	-	
	<u>397,921</u>	<u>397,921</u>	<u>397,921</u>	<u>-</u>	<u>-</u>	
Operations:						
Audit fees	9,252	9,252	9,252	-	-	
Consultant fees	5,000	5,000	5,000	-	-	
Dues/membership/subscriptions	1,500	1,500	1,500	-	-	
Education/library	500	500	500	-	-	
Insurance	7,000	7,000	7,000	-	-	
Office supplies	19,600	19,600	19,600	-	-	
Postage	2,000	2,000	2,000	-	-	
Public relations/advertising	1,000	1,000	1,000	-	-	
Printing/duplicating	6,806	6,806	6,806	-	-	
Rent/maintenance of equipment	3,000	3,000	3,000	-	-	
Rent/maintenance of space	6,530	6,530	6,530	-	-	
Telephone	3,250	3,250	3,250	-	-	
Travel	5,000	5,000	5,000	-	-	
Utilities	5,000	5,000	5,000	-	-	
	<u>75,438</u>	<u>75,438</u>	<u>75,438</u>	<u>-</u>	<u>-</u>	
TOTALS	<u>\$ 473,359</u>	<u>\$ 473,359</u>	<u>\$ 473,359</u>	<u>\$ -</u>	<u>\$ -</u>	

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PCAR**

**SOCIAL SERVICES BLOCK GRANT - TITLE XX
FOR THE YEAR ENDED JUNE 30, 2019**

	(Unaudited) Approved Budget	Expenditures Grant Period 7/1/2018 - 6/30/2019	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
BUDGET CATEGORIES					
Personnel:					
Salaries	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ -
Fringe benefits	10,698	10,698	10,698	-	-
	<u>42,698</u>	<u>42,698</u>	<u>42,698</u>	<u>-</u>	<u>-</u>
Operations:					
Office supplies	1,702	1,702	1,702	-	-
Telephone	1,930	1,930	1,930	-	-
Utilities	1,671	1,671	1,671	-	-
	<u>5,303</u>	<u>5,303</u>	<u>5,303</u>	<u>-</u>	<u>-</u>
TOTALS	<u>\$ 48,001</u>	<u>\$ 48,001</u>	<u>\$ 48,001</u>	<u>\$ -</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

PCAR

**CONTRACT PERIOD AUGUST 1, 2018 - JULY 31, 2018
SEXUAL ASSAULT SERVICES PROGRAM (SASP)
FOR THE YEAR ENDED JUNE 30, 2019**

	(Unaudited) Approved Budget	Expenditures Grant Period 8/1/2017 - 6/30/2018	Expenditures Grant Period 7/1/2018 - 7/31/2018	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
BUDGET CATEGORIES						
Personnel:						
Salaries	\$ 20,000	\$ 18,333	\$ 1,667	\$ 20,000	\$ -	\$ -
Fringe benefits	6,181	5,665	516	6,181	-	-
	<u>26,181</u>	<u>23,998</u>	<u>2,183</u>	<u>26,181</u>	<u>-</u>	<u>-</u>
TOTALS	<u>\$ 26,181</u>	<u>\$ 23,998</u>	<u>\$ 2,183</u>	<u>\$ 26,181</u>	<u>\$ -</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

PCAR

**CONTRACT PERIOD AUGUST 1, 2018 - JULY 31, 2019
SEXUAL ASSAULT SERVICES PROGRAM (SASP)
FOR THE YEAR ENDED JUNE 30, 2019**

	(Unaudited) Approved Budget	8/1/2018 - 6/30/2019 Grant Period	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
BUDGET CATEGORIES					
Personnel:					
Salaries	\$ 20,000	\$ 18,334	\$ 18,334	\$ (1,666)	\$ -
Fringe benefits	6,181	5,666	5,666	(515)	-
	<u>26,181</u>	<u>24,000</u>	<u>24,000</u>	<u>(2,181)</u>	<u>-</u>
TOTALS	<u>\$ 26,181</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ (2,181)</u>	<u>\$ -</u>

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PCAR
CONTRACT PERIOD OCTOBER 1, 2017 - SEPTEMBER 30, 2018
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)
FOR THE YEAR ENDED JUNE 30, 2019

BUDGET CATEGORIES

	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2017 - 6/30/2018	Expenditures Grant Period 7/1/2018 - 9/30/2018	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 8,800	\$ 6,600	\$ 2,200	\$ 8,800	\$ -	\$ -
Fringe benefits	2,297	1,723	574	2,297	-	-
	<u>11,097</u>	<u>8,323</u>	<u>2,774</u>	<u>11,097</u>	<u>-</u>	<u>-</u>
TOTALS	<u>\$ 11,097</u>	<u>\$ 8,323</u>	<u>\$ 2,774</u>	<u>\$ 11,097</u>	<u>\$ -</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

PCAR

**CONTRACT PERIOD OCTOBER 1, 2018 - SEPTEMBER 30, 2019
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)
FOR THE YEAR ENDED JUNE 30, 2019**

BUDGET CATEGORIES

Personnel:

Salaries
Fringe benefits

TOTALS

	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2018 - 6/30/2019	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
	\$ 8,800	\$ 6,600	\$ 6,600	\$ (2,200)	\$ -
	2,297	1,723	1,723	(574)	-
	<u>11,097</u>	<u>8,323</u>	<u>8,323</u>	<u>(2,774)</u>	<u>-</u>
	\$ 11,097	\$ 8,323	\$ 8,323	\$ (2,774)	\$ -

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PCAR
CONTRACT PERIOD FEBRUARY 1, 2018 - JANUARY 31, 2019
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)
RAPE PREVENTION AND EDUCATION
FOR THE YEAR ENDED JUNE 30, 2019

BUDGET CATEGORIES

Personnel:

Salaries

Fringe benefits

Operations:

Office supplies

TOTALS

	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2018 - 6/30/2018	Expenditures Grant Period 7/1/2018 - 1/1/2019	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
	\$ 36,660	\$ 15,275	\$ 21,385	\$ 36,660	\$ -	-
	4,637	1,932	2,705	4,637	-	-
	<u>41,297</u>	<u>17,207</u>	<u>24,090</u>	<u>41,297</u>	<u>-</u>	<u>-</u>
	<u>8</u>	<u>3</u>	<u>5</u>	<u>8</u>	<u>-</u>	<u>-</u>
	<u>8</u>	<u>3</u>	<u>5</u>	<u>8</u>	<u>-</u>	<u>-</u>
	<u>\$ 41,305</u>	<u>\$ 17,210</u>	<u>\$ 24,095</u>	<u>\$ 41,305</u>	<u>\$ -</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

PCAR

**CONTRACT PERIOD FEBRUARY 1, 2019 - JANUARY 31, 2020
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)
RAPE PREVENTION AND EDUCATION
FOR THE YEAR ENDED JUNE 30, 2019**

BUDGET CATEGORIES

	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2019 - 6/30/2019	Total	Allowable Costs Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 36,660	\$ 15,275	\$ 15,275	\$ (21,385)	\$ -
Fringe benefits	4,637	1,932	1,932	(2,705)	-
	<u>41,297</u>	<u>17,207</u>	<u>17,207</u>	<u>(24,090)</u>	<u>-</u>
Operations:					
Office supplies	8	3	3	(5)	-
	<u>8</u>	<u>3</u>	<u>3</u>	<u>(5)</u>	<u>-</u>
TOTALS	<u>\$ 41,305</u>	<u>\$ 17,210</u>	<u>\$ 17,210</u>	<u>\$ (24,095)</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PCAR**

**TOTAL ALL GRANTS
FOR THE YEAR ENDED JUNE 30, 2019**

BUDGET CATEGORIES	Approved Budget	Expenditures Grant Period 7/1/2018 - 6/30/2019	Total	Allowable Costs Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 444,208	\$ 378,749	\$ 378,749	\$ (65,459)	\$ -
Fringe benefits	153,561	140,447	140,447	(13,114)	-
	<u>597,769</u>	<u>519,196</u>	<u>519,196</u>	<u>(78,573)</u>	<u>-</u>
Operations:					
Audit fees	9,252	9,252	9,252	-	-
Consultant fees	5,000	5,000	5,000	-	-
Dues/membership/subscriptions	1,500	1,500	1,500	-	-
Education/library	500	500	500	-	-
Insurance	7,000	7,000	7,000	-	-
Office supplies	21,318	21,310	21,310	(8)	-
Postage	2,000	2,000	2,000	-	-
Public relations/advertising	1,000	1,000	1,000	-	-
Printing/duplicating	6,806	6,806	6,806	-	-
Rent/maintenance of equipment	3,000	3,000	3,000	-	-
Rent/maintenance of space	6,530	6,530	6,530	-	-
Telephone	5,180	5,180	5,180	-	-
Travel	5,000	5,000	5,000	-	-
Utilities	6,671	6,671	6,671	-	-
	<u>80,757</u>	<u>80,749</u>	<u>80,749</u>	<u>(8)</u>	<u>-</u>
TOTALS	<u>\$ 678,526</u>	<u>\$ 599,945</u>	<u>\$ 599,945</u>	<u>\$ (78,581)</u>	<u>\$ -</u>
<u>Funding Reconciliation</u>					
Approved contract earned and received as of June 30, 2019		\$ 584,672			
Allowable costs		<u>599,945</u>			
Due to (from) PCAR		<u>\$ (15,273)</u>			

SINGLE AUDIT SUPPLEMENT



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

October 25, 2019

To the Board of Directors
Delaware County Women Against Rape, Inc.
Media, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Delaware County Women Against Rape, Inc. ("the Organization"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2019, 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 October 25, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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.

To the Board of Directors
Delaware County Women Against Rape, Inc.

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 the Organization'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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


BARBACANE, THORNTON & COMPANY LLP



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

October 25, 2019

To the Board of Directors
Delaware County Women Against Rape, Inc.
Media, Pennsylvania

Report on Compliance for Major Federal Program

We have audited Delaware County Women Against Rape, Inc.'s ("the Organization") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2019. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and recommendations.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Organization's major federal program 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 (CFR) 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

To the Board of Directors
Delaware County Women Against Rape, Inc.

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 the Organization'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 of the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program 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 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 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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Directors
Delaware County Women Against Rape, Inc.

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.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PROJECT TITLE	SOURCE CODE	FEDERAL CFDA NUMBER	GRANT PERIOD BEGINNING/ ENDING DATES	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
U.S. Department of Health and Human Services					
Passed through Pennsylvania Coalition Against Rape	I	93.667	07/01/18 - 06/30/19	\$ 48,001	-
Total CFDA #93.667	I	93.667	07/01/14 - 06/30/15	48,001	-
Preventive Health & Health Services Block Grant	I	93.758	10/01/17 - 09/30/18	2,774	-
Preventive Health & Health Services Block Grant	I	93.758	10/01/18 - 09/30/19	8,323	-
Total CFDA #93.758				11,097	-
Rape Prevention & Education	I	93.136	02/01/18 - 01/31/19	24,095	-
Rape Prevention & Education	I	93.136	02/01/19 - 01/31/20	17,210	-
Total CFDA #93.136				41,305	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
U.S. Department of Justice					
Passed through Pennsylvania Commission on Crime and Delinquency	I	16.575	07/01/18 - 06/30/19	792,168	46,465
VOCA Victim Assistance Formula				792,168	46,465
Total CFDA #16.575					
Passed through Pennsylvania Coalition Against Rape	I	16.017	08/01/17 - 07/31/18	2,183	-
Sexual Assault Services Program	I	16.017	08/01/18 - 07/31/19	24,000	-
Sexual Assault Services Program				26,183	-
Total CFDA #16.017					
TOTAL U.S. DEPARTMENT OF JUSTICE					
TOTAL FEDERAL AWARDS					
				818,351	46,465
				\$ 918,754	\$ 46,465

Source Code:

I - Indirect Funding

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A BASIS OF ACCOUNTING

All expenditures included in the schedule of expenditures of federal awards are presented on the basis that expenditures are reported to the respective federal grantor agencies. Accordingly, expenditures are recorded when the federal obligation is determined.

NOTE B FEDERAL EXPENDITURES

The schedule of expenditures of federal awards reflects federal expenditures for all individual grants which were active during the fiscal year.

NOTE C INDIRECT COST RATES

The Organization has elected not use the 10 percent de minimis indirect cost rate.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF FINDINGS AND RECOMMENDATIONS

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART A - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major program:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major program [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

Yes No

Identification of major program:

CFDA Number
16.575

Name of Federal Program or Cluster
VOCA Victims Assistance Formula

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.
SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART B - FINDINGS RELATED TO FINANCIAL STATEMENTS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PART C - FINDINGS RELATED TO FEDERAL AWARDS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.