

**Southeast Spouse Abuse Program d/b/a
Southeast Advocates for Family Empowerment
Annual Financial Statements
As of and for the Year Ended June 30, 2021**

Southeast Spouse Abuse Program
Annual Financial Statements
As of and for the Year Ended June 30, 2021
With Other Supplemental Information Schedules
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Minda B. Raybourn

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Southeast Spouse Abuse Program
d/b/a Southeast Advocates for Family Empowerment
Hammond, Louisiana

I have audited the accompanying financial statements of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment as of June 30, 2021, 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.


Other Matters

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits, and other payments to agency head on page 18 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 my 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*, I have also issued my report dated December 14, 2021 on my consideration of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's internal control over financial reporting and on my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment'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 Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's internal control over financial reporting and compliance.



Minda Raybourn CPA
Franklinton, LA

December 14, 2021

Financial Statements

Southeast Spouse Abuse Program

Statement A

Statement of Financial Position

As of June 30, 2021

	<u>2021</u>
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 177,125
Receivables, Net	
Grant Receivables, Net	306,864
Interest on Lawyer Trust	2,413
Unconditional Promises to Give, United Way	30,889
Prepaid Insurance and Deposits	11,583
Total Current Assets	<u>528,874</u>
Property, Plant, and Equipment	
Land	21,150
Property, Plant and Equipment, Net	113,268
Total Property, Plant, and Equipment	<u>134,418</u>
Total Assets	<u>\$ 663,292</u>
Liabilities	
Current Liabilities	
Accounts Payable	\$ 321
Other Accrued Payables	65,028
Deferred Revenue	3,402
Total Current Liabilities	<u>68,751</u>
Total Liabilities	<u>68,751</u>
Net Assets	
Without Donor Restrictions	<u>594,541</u>
Total Net Assets	<u>594,541</u>
Total Liabilities and Net Assets	<u>\$ 663,292</u>

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

Southeast Spouse Abuse Program

Statement B

**Statement of Activities
For the Year Ended June 30, 2021**

Operating Revenues	Without Donor Restrictions	With Donor Restrictions	Total
Public Support			
Grants			
American Rescue Plan	\$ -	\$ 23,312	\$ 23,312
Department of Children and Family Services:			
Cares Act Revenue	-	13,607	13,607
Family Violence and Intervention Program	-	209,859	209,859
Office of Women's Policy:			
Louisiana Marriage License Fund	24,515	-	24,515
Louisiana Commission on Law Enforcement:			
CVA/ Sexual Assault	-	4,738	4,738
Legal Assistance for Victims	-	176,184	176,184
Louisiana Coalition Against Domestic Violence	-	46,880	46,880
Crime Victim's Assistance	-	96,265	96,265
Stop Violence Against Women Act	-	19,394	19,394
Interest on Lawyers Trust Account	-	8,162	8,162
Department of Housing and Urban Development:			
Extended Housing	-	136,680	136,680
Unconditional Promises to Give:			
United Way	28,619	-	28,619
Contributions	27,463	-	27,463
Other	2,300	-	2,300
Investment Income	22	-	22
Net Assets Released from Restrictions	735,081	(735,081)	-
Total Operating Revenues	818,000	-	818,000
Operating Expenses			
Program Services	678,237	-	678,237
Management and General	114,365	-	114,365
Fund Raising	-	-	-
Total Operating Expenses	792,602	-	792,602
Change in Net Assets	25,398	-	25,398
		-	
Total Net Assets, Beginning	569,142	-	569,142
Total Net Assets, Ending	\$ 594,540	\$ -	\$ 594,540

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

Southeast Spouse Abuse Program

Statement C

**Statement of Functional Expenses
For the Year Ended June 30, 2021**

Expenses	Program Expenses	Management General	Fund Raising	Total
Salaries and Wages	\$ 181,248	\$ 59,007	\$ -	\$ 240,255
Employee Benefits	24,101	7,846	-	31,947
Advertising	1,247	6,420	-	7,667
Client Expenses				
Apartments	167,279	-	-	167,279
Emergency Needs	52,246	-	-	52,246
Financial Empowerment	5,285	-	-	5,285
Depreciation	6,469	1,266	-	7,735
Dues & Subscriptions	6,529	1,278	-	7,807
Equipment Acquisitions	6,570	1,286	-	7,856
Fundraising	-	-	-	-
Insurance	18,096	1,539	-	19,635
Lawn Care and Janitorial	5,769	490	-	6,259
Maintenance	4,778	935	-	5,713
Miscellaneous	11,406	2,233	-	13,639
Office Rent	12,600	-	-	12,600
Postage	841	164	-	1,005
Professional	122,108	23,902	-	146,010
Program Travel	5,842	-	-	5,842
Supplies	20,988	4,108	-	25,096
Telephone	12,207	2,388	-	14,595
Training	1,922	376	-	2,298
Travel, Consultants	1,952	382	-	2,334
Utilities	8,754	745	-	9,499
Total Expenses	\$ 678,237	\$ 114,365	\$ -	\$ 792,602

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

Southeast Spouse Abuse Program

Statement D

**Statement of Cash Flows
For the Year Ended June 30, 2021**

Cash Flows from Operating Activities	
Change in Net Assets	\$ 25,398
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	7,735
Changes in Operating Assets and Liabilities	
(Increase) Decrease in Receivables	(209,613)
(Increase) Decrease in Prepaid Insurance	(779)
Increase (Decrease) in Accounts Payable	(9,057)
Increase (Decrease) in Accrued Payables	50,638
Net Cash Provided (Used) by Operating Activities	<u>(135,678)</u>
Cash Flows from Investing Activities	
Purchases of Property, Plant, and Equipment	<u>(8,437)</u>
Net Cash Provided (Used) by investing Activities	<u>(8,437)</u>
Net Cash Increase (Decrease) in Cash and Cash Equivalents	(144,115)
Cash and Cash Equivalents, Beginning of Year	<u>321,239</u>
Cash and Cash Equivalents, End of Year	<u>\$ 177,124</u>

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

Southeast Spouse Abuse Program
Notes to the Financial Statements
As of and for the Year Ended June 30, 2021

Introduction

The Southeast Spouse Abuse Program (the Program) was originally established as the Tri Parish Spouse Abuse Program in 1981. The Program changed its name to the Southeast Spouse Abuse Program in March of 1982, when Washington Parish was added to the service area. In March of 2012, the Program began doing business as Southeast Advocates for Family Empowerment (SAFE). The Program is a nonprofit corporation for the purpose of providing the following:

Emotional and psychological support to victims of family violence through the provision of crisis intervention and support counseling, advocacy, and referrals for other forms of necessary assistance.

Information on the alternatives available to abused spouses, including information on shelter, public benefits, and legal and criminal justice systems.

Assistance to victims of family violence in establishing lives free from violence through help in searching for employment, housing, and childcare.

Education to the people of Tangipahoa, St. Helena, Livingston, and Washington Parishes about the issues, concerns, and problems involved in family violence. This includes the training of law enforcement, health care, social service, and legal personnel who affect the lives of abused spouses.

1. Summary of Significant Accounting Policies

A. Basis of Accounting

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

B. Basis of Presentation

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

C. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities in the financial statements. Estimates and assumptions may also affect disclosure of contingent assets and liabilities at the date of the financial statement, and the reported amounts of revenues and expenses. Actual results could differ from management's estimates.

Southeast Spouse Abuse Program
Notes to the Financial Statements
As of and for the Year Ended June 30, 2021

D. Cash and Cash Equivalents

The Program's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. At June 30, 2021, the Organization had \$177,125 in demand deposits (collected bank balances), at three different financial institutions each insured by Federal Deposit Insurance of \$250,000 and was fully covered. Statement of Financial Accounting Standards No. 105 identifies deposits maintained at financial institutions in excess of federally insured limits as a concentration of credit risk requiring disclosure, regardless of the degree of risk.

E. Investments

Investments are reported at fair value. Investment income classified as operating revenue consists of interest and dividend income on investments and gains approved for use in operations. All other realized and unrealized gains or losses are classified as non-operating activity and are available to support operations in future years and to offset potential market declines. Investments classified as current are available for operations in the next fiscal year.

Various methods and assumptions were used to estimate the fair value of each class of financial instruments. Cash and cash equivalents are valued at their carrying amount due to their short maturities. Investments are reported at fair value based on quoted market prices. Debt is valued at rates currently available to the Program for issuances with similar terms and remaining maturities.

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

G. Property and Equipment

Purchases of land, buildings, and other property having a unit cost per established guidelines and a useful life of three or more years are capitalized at cost. Donated assets are capitalized at the estimated fair value at date of receipt. Interest expense incurred during a period of construction, less related interest income earned on proceeds of tax-exempt borrowings, is capitalized. Property under capital leases is amortized over the lease term. Any gain or loss on sale of land, buildings and other property is reported as other revenues on the statement of activities.

The Program maintains a threshold level of \$2,000 or more for capitalization of property and equipment and depreciates all capitalized assets, other than land over the following estimated useful lives: buildings, thirty-nine years and computers, office furniture and equipment, five years.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

**Southeast Spouse Abuse Program
Notes to the Financial Statements
As of and for the Year Ended June 30, 2021**

H. Revenue Recognition

Contributions received are recorded as increases in net assets without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period received or promised.

I. Concentration of Revenue

The Organization had the following concentration of operating revenue sources for the fiscal year ending June 30, 2021:

Grants		
American Rescue Plan	\$ 23,312	3%
Department of Children and Family Services	223,466	27%
Office of Women's Policy	24,515	3%
Legal Assistance for Victims	176,184	22%
Louisiana Commission on Law Enforcement	101,003	12%
Stop Violence Against Women Act	19,394	2%
Interest on Lawyers Trust Account	8,162	1%
Louisiana Coalition Against Domestic Violence	46,880	6%
Department of Housing and Urban Development	136,680	17%
Promises to Give		
United Way	28,619	3%
Other Revenues		
Contribution, and Other	29,763	4%
Investment	<u>22</u>	-
Total Revenues	<u>\$ 818,000</u>	100%

Southeast Spouse Abuse Program
Notes to the Financial Statements
As of and for the Year Ended June 30, 2021

J. Contributed Services and Materials

Contributed services are reported at fair value in the financial statements for voluntary donations of services when those services (1) create or enhance non-financial assets or (2) require specialized skills provided by individuals possessing those skills and are services which would be typically purchased or not provided by donation. The Program did not record contributed services revenue for the year ended June 30, 2021.

Donated materials are recorded at their fair value at the date of the gift. The Program does not imply time restrictions for gifts of long-lived assets. As a result, in the absence of donor-imposed restrictions, gifts of long-lived assets are reported as increases in net assets without donor restrictions.

The Program receives donated clothing and supplies in an agency role from various donors with the restriction to disperse these supplies to women on an as needed basis. The Program maintains a listing of these items and assigns an estimated value at the time of donation. However, in accordance with FASB 116, *Accounting for Contributions Received and Contributions Made*, since the Program is only acting in an agency role, the value of the donated items and corresponding donations made out by the Program are not recorded in the financial statements.

K. Income Taxes

The Southeast Spouse Abuse Program is a not-for-profit Program. The Program is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code, except on net income derived from unrelated business activities. The Program has been classified as a Program that is not a private foundation under Section 509 (a) (2) of the Internal Revenue Code and qualifies for the fifty percent charitable contribution deduction for individual donors. Under Fin 49 paragraph 21, three years of federal tax returns remain subject to examination.

L. Advertising

Southeast Spouse Abuse Program's policy is to expense all advertising when incurred. Advertising expenses for the year ended June 30, 2021 was \$7,667.

**Southeast Spouse Abuse Program
Notes to the Financial Statements
As of and for the Year Ended June 30, 2021**

2. Receivables

The Organization anticipates collection of outstanding public support receivables as follows at June 30, 2021:

Grants	
Department of Children and Family Services	
Family Violence and Intervention Program	\$ 75,539
Louisiana Marriage License Fund	3,366
Cares Act Revenue	
Legal Assistance for Victims	64,287
Louisiana Coalition Against DV	37,462
Louisiana Commission on Law Enforcement	
Stop Violence Against Women Act	4,528
Crime Victim's Assistance	32,044
CVA- Sexual Assault	4,738
Department of Housing and Urban Development	84,900
Unconditional Promises to Give	
Tangipahoa United Way	30,889
Other	
Interest on Lawyer's Trust Account	2,413
Less: Allowance for uncollectible accounts	-
Total Receivables, Net	<u>\$ 340,166</u>

3. Financial Assets and Liquidity Resources

The following represents the organizations financial assets as of the statement of financial position date that are available to meet cash needs for general expenditure within one year.

Financial Assets:

Cash & Cash Equivalents	\$ 177,125
Grant Receivables	306,864
Unconditional Promises to Give	30,889
Interest on Lawyer's Trust Account	2,413
Total Financial Assets and Liquidity Resources Available within One Year	<u>\$ 517,291</u>

**Southeast Spouse Abuse Program
Notes to the Financial Statements
As of and for the Year Ended June 30, 2021**

As part of the organization's liquidity management, it invests cash in excess of daily requirements in savings accounts at local banks.

4. Promises to Give

Unconditional promises to give are reported at a net realizable value if at the time the promise is made payment is expected to be received in one year or less. At June 30, 2021, the Program had a promise to give from United Way of Southeast Louisiana in the amount of \$30,889. Payment is expected to be received in one year or less from the date the promise was made.

5. Property and Equipment

The cost and accumulated depreciation of land, buildings, and other property were as follows at June 30, 2021:

	2021
Land	\$ 21,150
Buildings and Improvements	144,891
Furniture and Equipment	60,255
Less: Accumulated Depreciation	<u>(91,878)</u>
Property and Equipment, Net	<u>\$ 134,418</u>

Depreciation expense of \$7,735 was recorded for the year ending June 30, 2021. A significant portion of the above fixed assets were acquired with restricted assets. The title to this property and equipment may revert to the State of Louisiana should the Program cease operations.

6. Accrued Vacation and Sick Leave

Vacation days are earned at the rate of eight hours per month that an employee satisfactorily completes work. No more than ten vacation days may be carried over from one calendar year to another. Compensation for days remaining will be paid upon termination of employment at the end of each pay period as if that employee had worked during the period. At June 30, 2021, accrued vacation payable is \$6,071.

Sick leave is earned at the rate of eight hours per month that an employee satisfactorily completes work. No more than fifteen days may be carried over from one calendar year to another. This benefit is not payable upon termination and therefore no accrual is made.

**Southeast Spouse Abuse Program
Notes to the Financial Statements
As of and for the Year Ended June 30, 2021**

7. Allocation of Expenses

In some cases, common expenses are incurred which support the work performed under more than one grant or contract. Such expenses are allocated as agreed by the funding programs or in the absence of an agreement, on the basis which appears most reasonable to the Southeast Spouse Abuse Program.

8. Retirement System

Employees of the Program are members of the social security system. In addition to employee payroll deductions, Program funds are remitted to match the employee contributions. Aggregate contributions to the Social Security system for the year ended June 30, 2021, were approximately \$35,993.

9. Contingent Liabilities

At June 30, 2021, the Program was not involved in any outstanding litigation or claims.

10. Subsequent Events

These financial statements considered subsequent events through December 14, 2021, the date the financial statements were available to be issued.

On March 11, 2021, President Biden signed the American Rescue Plan Act into law. Southeast Spouse Abuse Program was notified that it was the recipient of \$68,236 related to this act. The effective date to begin using the funds will be March 25, 2021, through September 30, 2025. The funds are set to be received via lump sum, at an undetermined future date.

Other Supplemental Information

**Southeast Spouse Abuse Program
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2021**

Agency Head: Nnenna Minimah, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 53,211
Benefits-FICA	4,071
Benefits - Insurance	3,900
Benefits - Retirement	-
Deferred Compensation	-
Benefits - Other-Supplemental Pay	-
Car Allowance	-
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 61,182</u>

See independent auditor's report.

Minda B. Raybourn

*Certified Public Accountant
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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*

To the Board of Directors of
Southeast Spouse Abuse Program
d/b/a Southeast Advocates for Family Empowerment
Hammond, LA

I 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 Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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 my report thereon dated December 14, 2021.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's internal control. Accordingly, I do not express an opinion on the effectiveness of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment'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.

My 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 my audit I did not identify any

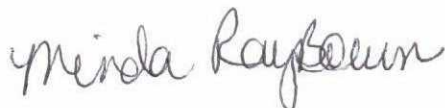
deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

A handwritten signature in cursive script that reads "Minda Raybourn".

Minda Raybourn CPA
Franklinton, LA

December 14, 2021

**Southeast Spouse Abuse Program d/b/a
Southeast Advocates for Family Empowerment**

**Schedule of Current Year Findings and Responses
As of and for the Year Ended June 30, 2021**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Deficiency(s) in internal control not considered To be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Noncompliance material to the financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Management letter issued?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

There were no major federal awards for the Organization for the year ended June 30, 2021.

**Southeast Spouse Abuse Program d/b/a
Southeast Advocates for Family Empowerment**

**Schedule of Prior Year Findings and Responses
As of and for the Year Ended June 30, 2020**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Deficiency(s) in internal control not considered To be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Noncompliance material to the financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Management letter issued?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

There were no major federal awards for the Organization for the year ended June 30, 2020.