

**WO/MEN'S RESOURCE AND  
RAPE ASSISTANCE PROGRAM**

**FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**WO/MEN’S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**TABLE OF CONTENTS**  
**JUNE 30, 2022**

	<u>Page</u>
Listing of Board of Directors - Unaudited .....	1
Independent Auditors’ Report .....	2
Statement of Financial Position .....	4
Statement of Activities .....	5
Statement of Functional Expenses .....	6
Statement of Cash Flows .....	7
Notes to the Financial Statements .....	8
Schedule of Expenditures of Federal Awards and State Financial Assistance .....	13
Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	15
Independent Auditors’ Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	17
Schedule of Findings and Questioned Costs .....	20
Schedule of Prior Year Findings and Questioned Costs .....	21

**Officers**

Charley Deal - Chair  
Summer Nichols - Vice-Chair  
Danielle Jones - Secretary  
Zach Coleman - Treasurer

**Management**

Daryl Chansuthus – Executive Director  
Mamie Hutcherson – Finance & Operations Director

**Board Members**

Beth Anderson  
David Bennett  
John Bozeman  
McCall Emison  
Ronda Fitzgerald  
David Greer  
Lara Jackson  
Andrea Bond Johnson  
Paige Keith  
Sandra R. Manuel-King  
Kyle Lusby  
Amy McLean  
John Myers  
Ambre Scott  
Nola Spears  
Thomas Tharpe  
Dr. Lisa Tyler  
Jill Wade



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Wo/men's Resource and Rape Assistance Program

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Wo/men's Resource and Rape Assistance Program (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 financial statements referred to above present fairly, in all material respects, the financial position of Wo/men's Resource and Rape Assistance Program 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) and the standards applicable to the financial audits contained in *Government Auditing Standards*. 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 Wo/men's Resource and Rape Assistance Program and to meet our other 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 opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Wo/men's Resource and Rape Assistance Program's ability to continue as a going concern within one year after the date that 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 generally accepted auditing standards 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 for 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 generally accepted auditing standards 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 Wo/men's Resource and Rape Assistance Program'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 Wo/men's Resource and Rape Assistance Program'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.

#### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Listing of Board of Directors - Unaudited are 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 our report dated December 30, 2022 on our consideration of the Wo/men's Resource and Rape Assistance Program'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 solely 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 the effectiveness of the Wo/men's Resource and Rape Assistance Program'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 the Wo/men's Resource and Rape Assistance Program's internal control over financial reporting and compliance.



CRS, CPAs, P.C.  
Jackson, Tennessee  
January 20, 2023

**WO/MENS RESOURCE AND RAPE ASSISTANCE PROGRAM  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2022**

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 219,690
Grants Receivable	238,598
Prepaid Expenses	<u>14,729</u>
Total Current Assets	<u>473,017</u>
Property and Equipment	
Land	15,000
Building	540,749
Furniture and Fixtures	85,152
Accumulated Depreciation	<u>(332,919)</u>
Net Property and Equipment	<u>307,982</u>
Total Assets	<u><u>\$ 780,999</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	\$ 50,460
Payroll Liabilities	<u>9,027</u>
Total Current Liabilities	<u>59,487</u>
Total Liabilities	<u>59,487</u>
Net Assets	
Without Donor Restrictions	<u>721,512</u>
Total Net Assets	<u>721,512</u>
Total Liabilities and Net Assets	<u><u>\$ 780,999</u></u>

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

**WO/MEN'S RESOURCES AND RAPE ASSISTANCE PROGRAM  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support			
Contributions	\$ 53,243	\$ -	\$ 53,243
In-Kind Contributions	170,373	-	170,373
United Way Allocation	56,840	-	56,840
Grants Federal and State	1,792,754	-	1,792,754
Other Grants	51,912	-	51,912
Special Events less expenses of \$39,339	65,342	-	65,342
Total Public Support	2,190,464	-	2,190,464
Other Revenue			
Interest	56	-	56
Total Other Revenue	56	-	56
Total Revenues	2,190,520	-	2,190,520
Expenses			
Program	2,030,727	-	2,030,727
Management and General	131,755	-	131,755
Development	21,376	-	21,376
Total Expenses	2,183,858	-	2,183,858
Change in Net Assets	6,662	-	6,662
Net Assets, Beginning of Year	714,850	-	714,850
Net Assets, End of Year	\$ 721,512	\$ -	\$ 721,512

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

**WO/MEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Year Ended June 30, 2022**

	Program Services	Management and General	Development	Total
Expenses				
Salaries	\$ 1,024,360	\$ 66,300	\$ 7,164	\$ 1,097,824
Employee Benefits	156,693	8,575	152	165,420
Payroll Taxes	72,108	4,873	434	77,415
Travel and Vehicle Expense	36,270	474	84	36,828
Office Expense	49,707	12,683	2,709	65,099
Professional Services	52,164	4,436	4	56,604
Supplies	31,288	-	-	31,288
Repairs and Maintenance	20,987	26,928	4,569	52,484
Utilities	34,647	1,201	56	35,904
Telephone	67,904	2,994	162	71,060
Rent Expense	28,000	1,803	897	30,700
Rent and Utility Assistance	43,166	-	-	43,166
Training and Seminars	442	-	-	442
Advertising Expense	334	-	403	737
Insurance	19,204	1,050	-	20,254
Interest Expense	-	-	1,555	1,555
Client Benefits	188,589	-	-	188,589
Miscellaneous	13,669	438	3,187	17,294
In-Kind Expenses	170,373	-	-	170,373
Depreciation	20,822	-	-	20,822
Total Expenses	<u>\$ 2,030,727</u>	<u>\$ 131,755</u>	<u>\$ 21,376</u>	<u>\$ 2,183,858</u>

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



**WO/MEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2022**

Cash Flows from Operating Activities	
Change in Net Assets	\$ 6,662
Adjustments to Reconcile Decrease in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation	20,822
(Increase) Decrease in Grants Receivable	355,175
Increase (Decrease) in Accounts Payable	(32,966)
Increase (Decrease) in Payroll Liabilities	(3,538)
Net Cash Provided (Used) by Operating Activities	<u>346,155</u>
 Cash Flow from Investing Activities	
Acquisition of Property and Equipment	<u>(17,661)</u>
Net Cash Provided (Used) by Investing Activities	(17,661)
 Cash Flows from Financing Activities	
Proceeds from Line of Credit	210,000
Payments on Line of Credit	<u>(305,000)</u>
Net Cash Provided (Used) by Financing Activities	<u>(95,000)</u>
 Change in Cash and Cash Equivalents	233,494
 Cash and Cash Equivalents, Beginning	<u>(13,804)</u>
 Cash and Cash Equivalents, Ending	<u><u>\$ 219,690</u></u>

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

**WO/MEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2022**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Wo/men's Resource and Rape Assistance Program is a not-for-profit organization, whose mission is to provide crisis intervention and long-term services to victims of domestic violence, sexual assault and child sexual abuse. Wo/men's Resource and Rape Assistance Program provides information, resources and support in an environment which empowers victims to seek justice and personal healing. In working toward a violence free community, Wo/men's Resource and Rape Assistance Program, also provides education and prevention programs to individuals of all ages. Wo/men's Resource and Rape Assistance Program's shelter program serves to accomplish these goals by ensuring safety for battered women and children and providing opportunities for independence in an atmosphere highly sensitive to ethnic, cultural and personal individuality.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and recommendations of the American Institute of Certified Public Accountants in its industry audit and accounting guide, Not-for-Profit Organizations.

**Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. The Organization is required to report information regarding its financial position and activities according to the two (with donor restrictions and without donor restrictions) classes of net assets. In addition, the Organization is required to present a statement of cash flows.

**Cash and Cash Equivalents**

For the purpose of the statement of cash flows, Wo/men's Resource and Rape Assistance Program considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Promises to Give/Pledges**

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. Conditional promises to give are not included as support until such time as the conditions are substantially met.

**Property and Equipment**

Property and Equipment are capitalized at cost. Donations of property and equipment are capitalized and recorded at their estimated fair market value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose.

**WO/MEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2022**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property and Equipment (Continued)**

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Estimated useful lives are as follows:

Furniture and Fixtures	5-10 years
Buildings and Improvements	10-40 years

**Donor-Imposed Restrictions**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Grants and other contributions received that are restricted for future periods or donor-restricted for specific purposes are reported as support with donor restrictions. When a donor- stipulated time or purpose restriction is accomplished, the assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as unrestricted as permitted by ASC 958-210.

**Contributed Services, Space, and Goods**

The Organization receives donations of services, space, and goods which are used by those whom the Organization is assisting. Such donations are reflected as In-Kind Contributions in the accompanying statements at their estimated fair market values.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

**Functional Allocation of Expenses**

The costs of providing the Organization's various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated to program and supporting services based on estimates made by the Organization's management.

**Advertising**

The Organization expenses advertising costs as they are incurred. For the year ended June 30, 2022, the advertising expenses was \$737.

**Income Taxes**

Wo/men's Resource and Rape Assistance Program is a non-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**WO/MEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2022**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 2 – PROPERTY AND EQUIPMENT**

The following changes in property and equipment occurred during the current year:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Buildings	540,749	-	-	540,749
Furniture and Fixtures	67,491	17,661	-	85,152
Accumulated Depreciation	<u>(312,097)</u>	<u>(20,822)</u>	<u>-</u>	<u>(332,919)</u>
Total Property and Equipment, net	<u>\$ 311,143</u>	<u>\$ (3,161)</u>	<u>\$ -</u>	<u>\$ 307,982</u>

All assets except land of \$15,000 are being depreciated. Depreciation expense for the current year was \$20,822.

**NOTE 3 – LINE OF CREDIT**

The Organization has a line of credit with a limit of \$95,000, an interest rate of 4.75%, and a maturity date of February 26, 2022. At June 30, 2022, the line of credit was paid off.

**NOTE 4 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions for the year ended June 30, 2022 consist of various donor contributions restricted for a specific project. At June 30, 2022, there were no permanent restrictions on net assets.

**NOTE 5 – IN KIND CONTRIBUTIONS**

Wo/men's Resource and Rape Assistance Program is required to obtain local support in the form of in-kind contributions to match Federal and State funding on various grants. These contributions are in the form of rent-free use of space, donation of supplies, volunteer labor, supervision and services, and other non-cash contributions. Wo/men' s Resource and Rape Assistance Program records all in-kind contributions in the financial statements. During the year ended June 30, 2022, the amount of in-kind contributions recorded was \$170,373 .

**WO/MEN’S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2022**

**NOTE 6 – CONCENTRATION OF REVENUE**

For the year ended June 30, 2022, Approximately 87% of Wo/men’s Resource and Rape Assistance Program’s resources are dependent on various grants. In the event the granting agencies were to discontinue or substantially reduce their support to the Organization, it could have a significant impact on future operations.

**NOTE 7 - CREDIT RISK**

Credit risk primarily relates to cash and cash equivalents and receivables. Cash and cash equivalents are held in banks. Bank cash deposits were not in excess of FDIC insurance limits at June 30, 2022. Receivables were all considered collectible at June 30, 2022. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents or receivables.

**NOTE 8 - FAIR VALUE MEASURE**

The carrying amounts of the Organization’s cash and cash equivalents, grant receivables, accounts payables, and notes payable approximate their fair value.

**NOTE 9 – CONTINGENCIES**

Amounts received from Grantor agencies are subject to audit and adjustment by Grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time although the Organization’s management expects such amounts, if any, to be immaterial.

**NOTE 10 - OPERATING LEASES**

The organization has several operating leases for various office locations and equipment. Total operating lease expense for the year was \$30,700. The following table details all of the leases entered into by the organization. Each office lease is on a one year term and is renewed each year on the same day the lease began:

<b>Property Description</b>	<b>Starting (Initial contract)</b>	<b>Ends</b>	<b>Monthly Lease payment</b>
Offices - Paris	9/1/2017	Annually	\$ 400
Offices - Huntingdon	8/1/2013	Annually	\$ 125
Offices - Camden	7/1/2019	Annually	\$ 400
Offices - Brownsville	7/1/2021	Annually	\$ 400
Offices - Henderson	11/1/2019	Annually	\$ 350
Offices - Martin	7/1/2020	Annually	\$ 300
Offices - Selmer	7/1/2020	Annually	\$ 325
Toshiba Copiers	6/1/2021	8/31/2026	\$ 451

**WO/MEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2022**

**NOTE 10 - OPERATING LEASES (continued)**

Total future minimum lease payments are as follows:

<u>Year ending June 30th,</u>	<u>Copiers</u>
2023	5,417
2024	5,417
2025	5,417
2026	5,417
2027	<u>903</u>
<b>Total</b>	<b><u><u>\$22,571</u></u></b>

**NOTE 11 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Wo/men's Resource and Rape Assistance Program' financial assets as of June 30, 2022, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

	<u>June 30, 2022</u>
Cash and Cash Equivalents	\$ 219,690
Grants Receivable	<u>238,598</u>
Financial assets available to meet cash needs for general expenditures within one year	<b><u><u>\$ 458,288</u></u></b>

Wo/men's Resource and Rape Assistance Program has a goal to maintain financial assets, which consist of cash and cash equivalents, on hand to meet 60 days of normal operating expenses, which are total expenses less depreciation and less in-kind expenses, on average, approximately \$332,111. As part of Wo/men's Resource and Rape Assistance Program' liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**NOTE 12 – SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through January 20, 2023, the date the financial statements were available to be issued

**WOMEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
For the Year Ended June 30, 2022

Grantor Agency	Identifying Number	CFDA Number	Balance 7/1/2021 (Receivable) Unearned	Cash Receipts	Expenditures	Balance 6/30/2022 (Receivable) Unearned
U.S. DEPARTMENT OF JUSTICE						
Passed through the Tennessee Department of Finance and Administration, Office of Criminal Justice Programs:						
VOCA (CFDA# 16.575):						
Domestic Violence	41580	16.575	* \$ (217,347)	\$ 1,026,257	\$ 862,288	\$ (53,378)
FJC-First Safe Place	45599	16.575	* -	47,502	49,858	(2,356)
Domestic-Sexual Violence	45182	16.575	* (55,624)	285,409	251,223	(21,438)
DCS Domestic Violence Liasion	36997	16.575	* (17,129)	78,607	62,972	(1,494)
Equipment	44976	16.575	* (15,252)	63,822	48,570	-
TIC	39105	16.575	* (8,770)	42,763	35,328	(1,335)
Total VOCA (CFDA# 16.575):			<u>(314,122)</u>	<u>1,544,360</u>	<u>1,310,239</u>	<u>(80,001)</u>
Total U.S. Department of Justice			<u>(314,122)</u>	<u>1,544,360</u>	<u>1,310,239</u>	<u>(80,001)</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
HUD- Continuum of Care Program	TN0276L4J071903	14.267	(11,778)	79,321	78,459	\$ (10,916)
Passed through the Tennessee Housing Development Agency						
Emergency Solutions Grant Program	69879	14.231	(135,000)	212,101	142,238	(65,137)
Emergency Solutions Grant Program (COVID-19 Supplement)	ESG-CV-20-29	14.231	(90,602)	252,306	213,580	(51,876)
Total Passed through the Tennessee Housing Development Agency			<u>(225,602)</u>	<u>464,407</u>	<u>355,818</u>	<u>(117,013)</u>
Total U.S. Department of Housing and Urban Development			<u>(237,380)</u>	<u>543,728</u>	<u>434,277</u>	<u>(127,929)</u>

See Independent Auditors' Report.

**WOMEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
For the Year Ended June 30, 2022

Grantor Agency	Identifying Number	CFDA Number	Balance 7/1/2021 (Receivable) Unearned	Cash Receipts	Expenditures	Balance 6/30/2022 (Receivable) Unearned
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES CENTER FOR DISEASE CONTROL AND PREVENTION						
Passed through the Tennessee State Department of Health Rape Prevention Education	34347-86422	93.136	\$ -	\$ 693	\$ 13,798	\$ (13,105)
Tennessee Coalition to End Domestic & Sexual Violence Sexual Assault Services-Crisis Hotline (DOH Block)	GR1961262	93.991	(34,020)	34,020	14,917	(14,917)
Total Tennessee State Department of Health			<u>(34,020)</u>	<u>34,713</u>	<u>28,715</u>	<u>(28,022)</u>
Passed through the Tennessee Department of Finance and Administration						
Family Violence Prevention and Services Act (FVPSA) CARES Tennessee Coalition to End Domestic & Sexual Violence Sexual Assault Services-Crisis Hotline (DOH Block)	45723	93.671	(5,558)	17,847	12,289	-
Total Tennessee Department of Finance and Administration	WR-AX-0028	93.991	(2,693)	7,281	7,234	(2,646)
			<u>(8,251)</u>	<u>25,128</u>	<u>19,523</u>	<u>(2,646)</u>
Total U.S. Department of Health and Human Services Center for Disease Control and Prevention			<u>(42,271)</u>	<u>59,841</u>	<u>48,238</u>	<u>(30,668)</u>
Total Federal Awards			<u>\$ (593,773)</u>	<u>\$ 2,147,929</u>	<u>\$ 1,792,754</u>	<u>\$ (238,598)</u>

\* = Major Program

Note 1: Basis of Presentation: The schedule of expenditures of federal awards summarizes the activity of Wo/Men's Resource and Rape Assistance Program under the federal award program for the year ended June 30, 2022, and is presented on the accrual basis of accounting.

Note 2: Summary of Significant Accounting Policies: 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 expenditures are not allowable or are limited as to reimbursement. The Wo/Men's Resource and Rape Assistance Program has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

See Independent Auditors' Report.





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**INDEPENDENT AUDITORS' 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  
Wo/men's Resource and Rape Assistance Program  
Jackson, TN 38301

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 Wo/men's Resource and Rape Assistance Program (a nonprofit organization) (the Organization) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated January 20, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Wo/men's Resource and Rape Assistance Program's internal control over financial reporting (internal control) as a basis for designing 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 Wo/men's Resource and Rape Assistance Program's internal control. Accordingly, we do not express an opinion on the effectiveness of Wo/men's Resource and Rape Assistance Program's internal control.

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

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Wo/men’s Resource and Rape Assistance Program’ 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 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 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.

Handwritten signature in black ink that reads "CRS CPAs". The letters are stylized and cursive.

CRS, CPAs, P.C.  
Jackson, Tennessee  
January 20, 2023



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## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors  
Wo/Men's Resource and Rape Assistance Program  
Jackson, Tennessee

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Wo/Men's Resource and Rape Assistance Program'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 each of Wo/Men's Resource and Rape Assistance Program's major federal programs for the year ended June 30, 2022. Wo/Men's Resource and Rape Assistance Program's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wo/Men's Resource and Rape Assistance Program complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance 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 (*Government Auditing Standards*); 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 the Organization 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 the Organization's compliance with the compliance requirements referred to above.

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## ***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 the Organization's 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 the Organization'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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one 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 judgement made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgement 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding the Organization'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 the Organization'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 deficiencies 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 that might be material weaknesses or significant 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 or significant deficiencies in internal control over compliance 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose

The image shows a handwritten signature in black ink that reads "CRS CPAs". The letters are stylized and cursive, with the "C" in "CRS" being particularly large and prominent.

CRS, CPAs, P.C.  
Jackson, TN  
January 20, 2023

**WO/MEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2022**

**Section I - Summary of Auditors' Results**

1. The auditors' report expresses an unmodified opinion on the financial statements of Wo/Men's Resource and Rape Assistance Program.
2. No significant deficiencies disclosed during the audit of the financial statements are reported in *the Independent Auditors' 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*.
3. No instances of noncompliance material to the financial statements of Wo/Men's Resource and Rape Assistance Program, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed during the audit as reported in the *Independent Auditor's Report on Compliance for Each Major Program and Internal Control Over Compliance in Accordance With Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Wo/Men's Resource and Rape Assistance Program expresses an unmodified opinion on all major federal programs.
6. No audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a).
7. The program tested as a major program included: 16.575 Crime Victim Assistance.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Wo/Men's Resource and Rape Assistance Program was not determined to be a low-risk auditee.

**Section II - Financial Statement Findings**

There were no findings relating to this area for the current period.

**Section III - Federal Award Findings and Questioned Costs**

**A. STATUS OF PRIOR AUDIT FINDINGS**

There were no findings relating to this area for the prior audit period.

**B. FINDINGS, RECOMMENDATIONS, AND REPLIES**

There were no findings relating to this area for the current period ended.

**WO/MEN'S RESOURCE AND RAPE ASSISTANCE PROGRAM  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
June 30, 2022**

Financial Statement Findings

<b>Finding Number</b>	<b>Finding Title</b>	<b>Status</b>
None reported		

Federal Award Findings & Questioned Costs

<b>Finding Number</b>	<b>Finding Title</b>	<b>Status</b>
None reported		