

**COMAL COUNTY FAMILY VIOLENCE SHELTER, INC
dba Crisis Center of Comal County**

Federal Awards

August 31, 2021

**Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control
over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the
Uniform Guidance**

**To the Board of Directors of the
Comal County Family Violence Shelter, Inc.
Dba Crisis Center of Comal County**

We have audited Comal County Family Violence Shelter, Inc. (the Center) (a nonprofit corporation), compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Comal County Family Violence Shelter, Inc.'s major federal program for the year ended August 31, 2021. Comal County Family Violence Shelter, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Comal County Family Violence Shelter, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the *Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Comal County Family Violence Shelter, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Comal County Family Violence Shelter, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Comal County Family Violence Shelter, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended August 31, 2021.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompany Schedule of Findings and Questioned Cost. Our opinion on the major fund is not modified with respect to these matters.

Report on Internal Control Over Compliance

Management of Comal County Family Violence Shelter, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirement referred to above. In planning and performing our audit of compliance, we considered Comal County Family Violence Shelter, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstance for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Comal County Family Violence Shelter, Inc.'s internal control over compliance.

A deficiency in internal control 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 a 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 deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

We have audited the financial statements of Comal County Family Violence Shelter, Inc. as of and for the year ended August 31, 2021, and have issued our report thereon dated January 14, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole

Williams, Steinert, Mask, LLP
May 9, 2022
San Antonio, Texas

**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 the
Comal County Family Violence Shelter, Inc.
Dba Crisis Center of Comal County**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Comal County Family Violence Shelter, Inc. (the Center) (a nonprofit corporation), which comprise the statement of financial position as of August 31, 2021, and the related statements of activities, functional expenses, and cash flow for the year then ended, and the related notes to the financial statements, and have issued our report dated January 14, 2022.

Internal Control over Financial Reporting

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

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

Our consideration of internal control over financial reporting 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 Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*. We noted no matters that needed to be reported to management.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Williams, Steinert, Mask, LLP
San Antonio, Texas
May 9, 2022

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
Schedule of Expenditures of Federal Awards
Year Ended August 31, 2021

<u>Federal Grantor/Pass-through Agency/Program Title</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>
Texas Office of the Governor, Criminal Justice Division			
General Victim Assistance	16.575	2857503	453,135
Sexual Assault Nurse Examiner	16.575		139,283
			<u>592,418</u>
Texas Health and Human Services Commission			
Temporary Assistance for Needy Families to Title XX	93.558	HHS000380000050	94,209
Social Security Block Grant	93.667	HHS000380000050	9,989
Family Violence Prevention Services	93.671	HHS000380000050	48,757
Family Violence Prevention Services	93.671	HHS000380000050 - CARES	14,366
			<u>167,321</u>
Child Care Council			
Community Development Block Grants - Survey	14.218	C20384	9,250
Community Development Block Grants - Coronavirus Response	14.218	C19391	5,419
Community Development Block Grants - Coronavirus Response	14.218	C19375	10,000
			<u>24,669</u>
Department of Homeland Security			
Emergency Food and Shelter National Board Program	97.024		16,170
Sexual Assault Prevention and Crisis Services			
Preventive Health and Human Services Block Program	93.991	2112209	63,547
			<u>\$ 864,125</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
Notes to Schedule of Expenditures of Federal Awards
Year Ended August 31, 2021

1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal program activity of the Comal County Family Violence Shelter, Inc. under programs of the federal government for the year ended August 31, 2021. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule present only a selected portion of the operation of Comal County Family Violence Shelter, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows.

2) Significant Accounting Policies

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

3) Indirect Cost Rate

The 10% de minimis cost rate was not elected.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 Schedule of Findings and Questioned Costs
 Year Ended August 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified	None
Significant deficiencies identified that are not considered to be material weakness(es)	None reported

Federal Awards

Internal control over major programs:	
Material weakness(es) identified	None
Significant deficiencies identified that are not considered to be material weakness(es)	None reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	None

Major Programs

Federal

16.575 General Victim Assistance	453,135
16.575 Sexual Assault Nurse Examiner	139,283
	<u>\$ 592,418</u>
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Audit qualified as low-risk auditee	No

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
Schedule of Findings and Questioned Costs - Continued
Year Ended August 31, 2021

Section II - Findings

Financial Statement Findings None

Federal Award Findings None