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

**REPORT ON AUDIT OF  
FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

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## INDEPENDENT AUDITOR'S REPORT

October 28, 2020

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, 2020, 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.

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

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

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, 2020, 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*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of budgeted, reported, and allowable costs 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. This 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, this 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 October 28, 2020, 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 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 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, 2020**

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 904,647
Accounts receivable	<u>185,506</u>
Total Current Assets	<u>1,090,153</u>

NONCURRENT ASSETS:

Land, building, and equipment - net	<u>608,907</u>
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TOTAL ASSETS	<u><u>\$ 1,699,060</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 39,902
Accrued vacation	<u>58,741</u>
Total Current Liabilities	<u>98,643</u>

TOTAL LIABILITIES	<u>98,643</u>
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NET ASSETS:

Without donor restriction	<u>1,600,417</u>
TOTAL NET ASSETS	<u>1,600,417</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,699,060</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, 2020**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTION

PUBLIC SUPPORT AND REVENUE

Public support received directly:

Donations	\$ 16,846
Grants	35,000
Contributions	3,660
Fees and grants from governmental agencies	1,821,707
Special Events, net of direct expenses of \$2,801	19,275
Total Public Support	<u>1,896,488</u>

Revenue:

Insurance reimbursement	107,650
Interest earnings	306
Total Revenue	<u>107,956</u>

TOTAL PUBLIC SUPPORT AND REVENUE

2,004,444

EXPENSES

Program services - victim counseling and education	1,285,680
Support services - general and administrative	350,055
Support services - fundraising	5,706
TOTAL EXPENSES	<u>1,641,441</u>

CHANGE IN NET ASSETS

363,003

NET ASSETS, BEGINNING OF YEAR

1,237,414

NET ASSETS, END OF YEAR

\$ 1,600,417

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, 2020**

	Program Services	Support Services		Total Expenses
	Victim Counseling and Education	General and Administrative	Fundraising	
Salaries	\$ 832,159	\$ 277,386	\$ 4,000	\$ 1,113,545
Employee benefits	143,039	35,805	1,080	179,924
Payroll taxes	67,306	16,848	508	84,662
Total Salaries and Related Expenses	<u>1,042,504</u>	<u>330,039</u>	<u>5,588</u>	<u>1,378,131</u>
Depreciation	38,552	4,283	-	42,835
Equipment repairs/maintenance	17,630	1,959	-	19,589
Fundraising	-	-	118	118
Insurance	14,649	1,628	-	16,277
Office supplies	10,769	1,197	-	11,966
Payments to subrecipients	63,034	-	-	63,034
Printing and postage	1,464	163	-	1,627
Professional fees	36,652	4,072	-	40,724
Service fees	8,480	942	-	9,422
Miscellaneous	14,254	1,584	-	15,838
Telephone	19,930	2,214	-	22,144
Training	2,808	312	-	3,120
Travel	6,943	772	-	7,715
Utilities	8,011	890	-	8,901
<b>TOTAL EXPENSES</b>	<u><u>\$ 1,285,680</u></u>	<u><u>\$ 350,055</u></u>	<u><u>\$ 5,706</u></u>	<u><u>\$ 1,641,441</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, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 363,003
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	42,835
Changes in assets and liabilities:	
Decrease in accounts receivable	66,034
Increase in accounts payable	39,657
Increase in accrued vacation	5,279
Decrease in prepaid expenses	291
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>517,099</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of land, building, and equipment	<u>(9,209)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(9,209)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	507,890
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>396,757</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 904,647</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, 2020.

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 \$58,741 as of June 30, 2020.

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 accounting principles generally accepted in the United States of America requires management to make estimates and

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

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

assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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	250,801
Furniture and fixtures	6,964
Equipment	116,494
Computer software	<u>1,056</u>
	1,406,777
Less: accumulated depreciation	<u>(797,870)</u>
Land, building, and equipment, net of depreciation	<u>\$ 608,907</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, 2020 amounted to \$42,835.

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 through Friday, and 24 hours per day on Saturday and Sunday. Active volunteer hours amounted to 2,432 for the year ended June 30, 2020. The hours are valued at an estimated counseling rate of \$25.43 per hour for a total agency contribution (including related payroll taxes) of \$66,577. 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 had two separate retirement plans at the end of the fiscal year. The SEP-IRA Plan was closing and was no longer accepting contributions at June 30, 2020. The new 401(k)

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 4 RETIREMENT PLAN (cont'd)

plan is being used for all future contributions, which are made for eligible employees as a percentage of wages. The total contribution by the Organization for the year ended June 30, 2020 was \$31,692, which represents three 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, 2020, the carrying amount of the Organization's deposits was \$904,867, and the bank balance was \$918,708. Of this amount, \$250,000 was covered by Federal Deposit Insurance Commission ("FDIC") insurance, and \$668,708 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, 2020, the Organization received 33 percent of its revenues from federal and state grants passed through the Pennsylvania Coalition Against Rape and 50 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, 2020 (totaling \$1,641,441) were related to the Organization's sexual assault and related program and its support services. All interest earnings were spent on sexual assault contract related expenditures. The Organization's cost allocation plan is in compliance with applicable regulations.

NOTE 8 LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Organization's financial assets as of June 30, 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 8 LIQUIDITY AND AVAILABILITY OF RESOURCES (cont'd)

Financial assets, at year-end	\$ 1,090,153
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>\$ 1,090,153</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 28, 2020, 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  
PENNSYLVANIA COALITION AGAINST RAPE  
GENERAL FUND ACT 44  
FOR THE YEAR ENDED JUNE 30, 2020**

BUDGET CATEGORIES	(Unaudited) Approved Budget	7/1/2019 - 6/30/2020 Reported Costs	Allowable Costs			
			Total	Over (Under) Budget	Questioned Costs	
Personnel:						
Salaries	\$ 348,491	\$ 348,491	\$ 348,491	\$ -	\$ -	
Fringe benefits	123,145	123,145	123,145	-	-	
	<u>471,636</u>	<u>471,636</u>	<u>471,636</u>	<u>-</u>	<u>-</u>	
Operations:						
Audit fees	10,000	10,000	10,000	-	-	
Office supplies	9,250	9,250	9,250	-	-	
Printing and duplicating	1,000	1,100	1,100	100	-	
Telephone	12,000	11,580	11,580	(420)	-	
Postage	1,000	573	573	(427)	-	
Rent and maintenance of space	5,000	5,047	5,047	47	-	
Utilities	7,500	7,500	7,500	-	-	
Rent and maintenance of equipment	3,000	3,000	3,000	-	-	
Travel	5,000	5,000	5,000	-	-	
Public relations/advertising	1,000	1,000	1,000	-	-	
Dues/memberships/subscriptions	1,500	1,500	1,500	-	-	
Insurance	7,000	7,700	7,700	700	-	
Staff development	5,000	5,000	5,000	-	-	
	<u>68,250</u>	<u>68,250</u>	<u>68,250</u>	<u>-</u>	<u>-</u>	
<b>TOTALS</b>	<u>\$ 539,886</u>	<u>\$ 539,886</u>	<u>\$ 539,886</u>	<u>\$ -</u>	<u>\$ -</u>	

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS  
 PENNSYLVANIA COALITION AGAINST RAPE  
 SOCIAL SERVICES BLOCK GRANT - TITLE XX  
 FOR THE YEAR ENDED JUNE 30, 2020**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 7/1/2019 - 6/30/2020	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
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	1,202	1,202	1,202	-	-
Telephone	2,930	2,930	2,930	-	-
Utilities	1,671	1,671	1,671	-	-
	<u>5,803</u>	<u>5,803</u>	<u>5,803</u>	<u>-</u>	<u>-</u>
<b>TOTALS</b>	<u>\$ 48,501</u>	<u>\$ 48,501</u>	<u>\$ 48,501</u>	<u>\$ -</u>	<u>\$ -</u>



**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.**  
**SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**  
**PENNSYLVANIA COALITION AGAINST RAPE**  
**CONTRACT PERIOD AUGUST 1, 2018 - JULY 31, 2019**  
**SEXUAL ASSAULT SERVICES PROGRAM (SASP)**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**BUDGET CATEGORIES**

**Personnel:**

Salaries  
 Fringe benefits

**TOTALS**

	(Unaudited) Approved Budget	Expenditures Grant Period 8/1/2018 - 6/30/2019	Expenditures Grant Period 7/1/2019 - 7/31/2019	Allowable Costs	
				Total	Over (Under) Budget
	\$ 20,000	\$ 18,334	\$ 1,666	\$ 20,000	\$ -
	6,181	5,666	515	6,181	-
	<u>26,181</u>	<u>24,000</u>	<u>2,181</u>	<u>26,181</u>	<u>-</u>
	\$ <u>26,181</u>	\$ <u>24,000</u>	\$ <u>2,181</u>	\$ <u>26,181</u>	\$ <u>-</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.**  
**SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**  
**PENNSYLVANIA COALITION AGAINST RAPE**  
**CONTRACT PERIOD AUGUST 1, 2019 - JULY 31, 2020**  
**SEXUAL ASSAULT SERVICES PROGRAM (SASP)**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	(Unaudited) Approved Budget	8/1/2019 - 6/30/2020 Grant Period	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
<b>BUDGET CATEGORIES</b>					
Personnel:					
Salaries	\$ 22,000	\$ 20,167	\$ 20,167	\$ (1,833)	\$ -
Fringe benefits	6,661	6,113	6,113	(548)	-
	<u>28,661</u>	<u>26,280</u>	<u>26,280</u>	<u>(2,381)</u>	<u>-</u>
<b>TOTALS</b>	<u>\$ 28,661</u>	<u>\$ 26,280</u>	<u>\$ 26,280</u>	<u>\$ (2,381)</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.**  
**SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**  
**PENNSYLVANIA COALITION AGAINST RAPE**  
**CONTRACT PERIOD OCTOBER 1, 2018 - SEPTEMBER 30, 2019**  
**PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**BUDGET CATEGORIES**

	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2018 - 6/30/2019	Expenditures Grant Period 7/1/2019 - 9/30/2019	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>
<b>TOTALS</b>	<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**  
**PENNSYLVANIA COALITION AGAINST RAPE**  
**CONTRACT PERIOD OCTOBER 1, 2019 - SEPTEMBER 30, 2020**  
**PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**BUDGET CATEGORIES**  
 Personnel:  
     Salaries  
     Fringe benefits

	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2019 - 6/30/2020	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>
<b>TOTALS</b>	<b>\$ 11,097</b>	<b>\$ 8,323</b>	<b>\$ 8,323</b>	<b>\$ (2,774)</b>	<b>\$ -</b>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.**  
**SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**  
**PENNSYLVANIA COALITION AGAINST RAPE**  
**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, 2020**

**BUDGET CATEGORIES**

	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2019 - 6/30/2019	Expenditures Grant Period 7/1/2019 - 1/1/2020	Total	Allowable Costs Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 36,660	\$ 15,275	\$ 21,385	\$ 36,660	\$ -	\$ -
Fringe benefits	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>
Operations:						
Office supplies	8	3	5	8	-	-
	<u>8</u>	<u>3</u>	<u>5</u>	<u>8</u>	<u>-</u>	<u>-</u>
<b>TOTALS</b>	<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**  
**PENNSYLVANIA COALITION AGAINST RAPE**  
**CONTRACT PERIOD FEBRUARY 1, 2020 - JANUARY 31, 2021**  
**PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)**  
**RAPE PREVENTION AND EDUCATION**  
**FOR THE YEAR ENDED JUNE 30, 2020**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2020 - 6/30/2020	Allowable Costs		Questioned Costs
			Total	Over (Under) Budget	
Personnel:					
Salaries	\$ 44,795	\$ 18,665	\$ 18,665	\$ (26,130)	\$ -
	<u>44,795</u>	<u>18,665</u>	<u>18,665</u>	<u>(26,130)</u>	<u>-</u>
Operations:					
Office supplies	90	38	38	(52)	-
	<u>90</u>	<u>38</u>	<u>38</u>	<u>(52)</u>	<u>-</u>
<b>TOTALS</b>	<b>\$ 44,885</b>	<b>\$ 18,703</b>	<b>\$ 18,703</b>	<b>\$ (26,182)</b>	<b>\$ -</b>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS  
PENNSYLVANIA COALITION AGAINST RAPE  
TOTAL ALL GRANTS  
FOR THE YEAR ENDED JUNE 30, 2020**

BUDGET CATEGORIES	Approved Budget	Expenditures Grant Period 7/1/2019 - 6/30/2020	Allowable Costs	
			Total	Over (Under) Budget
Personnel:				
Salaries	\$ 521,546	\$ 451,174	\$ 451,174	\$ (70,372)
Fringe benefits	155,916	145,473	145,473	(10,443)
	<u>677,462</u>	<u>596,647</u>	<u>596,647</u>	<u>(80,815)</u>
Operations:				
Audit fees	10,000	10,000	10,000	-
Consultant fees	9,250	9,250	9,250	-
Dues/membership/subscriptions	1,000	1,100	1,100	100
Education/library	12,000	11,580	11,580	(420)
Insurance	1,000	573	573	(427)
Office supplies	6,300	6,292	6,292	(8)
Postage	7,500	7,500	7,500	-
Public relations/advertising	3,000	3,000	3,000	-
Printing/duplicating	5,000	5,000	5,000	-
Rent/maintenance of equipment	1,000	1,000	1,000	-
Rent/maintenance of space	1,500	1,500	1,500	-
Telephone	7,930	7,930	7,930	-
Utilities	1,671	1,671	1,671	-
	<u>74,151</u>	<u>74,096</u>	<u>74,096</u>	<u>(55)</u>
<b>TOTALS</b>	<b>\$ 751,613</b>	<b>\$ 670,743</b>	<b>\$ 670,743</b>	<b>\$ (80,870)</b>

Funding Reconciliation

Approved contract earned and received as of June 30, 2020  
Allowable costs

Due to (from) PCAR

\$ 654,238
<u>670,743</u>
<u>\$ (16,505)</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 28, 2020

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, 2020, 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 28, 2020.

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 28, 2020

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, 2020. 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 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.

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

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, 2020.

#### 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.

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, 2020**

FEDERAL GRANTOR PROJECT TITLE	SOURCE CODE	FEDERAL CFDA NUMBER	GRANT PERIOD BEGINNING/ ENDING DATES	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. Department of Health and Human Services</b>					
Passed through Pennsylvania Coalition Against Rape					
Social Services Block Grant (Title XX)	I	93.667	07/01/19 - 06/30/20	\$ 48,501	\$ -
Total CFDA #93.667	I			48,501	-
Preventive Health and Health Services Block Grant	I	93.758	10/01/18 - 09/30/19	2,774	-
Preventive Health and Health Services Block Grant	I	93.758	10/01/19 - 09/30/20	8,323	-
Total CFDA #93.758				11,097	-
Rape Prevention and Education	I	93.136	02/01/19 - 01/31/20	24,095	-
Rape Prevention and Education	I	93.136	02/01/20 - 01/31/21	18,703	-
Total CFDA #93.136				42,798	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				102,396	-
<b>U.S. Department of Justice</b>					
Passed through Pennsylvania Commission on Crime and Delinquency					
VOCA Victim Assistance Formula	I	16.575	07/01/19 - 06/30/20	1,051,502	63,034
Total CFDA #16.575				1,051,502	63,034
Passed through Pennsylvania Coalition Against Rape					
Sexual Assault Services Program	I	16.017	08/01/18 - 07/31/19	2,180	-
Sexual Assault Services Program	I	16.017	08/01/19 - 07/31/20	26,280	-
Total CFDA #16.017				28,460	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				1,079,962	63,034
<b>TOTAL FEDERAL AWARDS</b>				\$ 1,182,358	\$ 63,034

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.