

SUSAN B. ANTHONY PROJECT, INC.

Statement of Financial Position

June 30, 2021

(With Comparative Totals for June 30, 2020)

ASSETS	Without Donor	With Donor	Totals	
	Restriction	Restriction	2021	2020
ASSETS				
Current Assets:				
Cash & Cash Equivalents	\$ 1,394,662	\$ -	\$ 1,394,662	\$ 1,212,254
Unconditional Promises to Give	-	1,980	1,980	4,860
Grants Receivable	155,778	-	155,778	126,263
Prepaid Expenses	7,200	-	7,200	6,222
Other Current Assets	1,835	-	1,835	-
Total Current Assets	<u>1,559,475</u>	<u>1,980</u>	<u>1,561,455</u>	<u>1,349,599</u>
Other Assets:				
Property and Equipment, Net of Accum. Depreciation	1,244,516	-	1,244,516	1,315,933
Investments Held at the NW CT Community Foundation	941,349	2,628,681	3,570,030	2,357,668
Total Other Assets	<u>2,185,865</u>	<u>2,628,681</u>	<u>4,814,546</u>	<u>3,673,601</u>
Total Assets	<u>\$ 3,745,340</u>	<u>\$ 2,630,661</u>	<u>\$ 6,376,001</u>	<u>\$ 5,023,200</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable	\$ 3,523	\$ -	\$ 3,523	\$ 8,168
Accrued Salaries & Taxes	57,067	-	57,067	53,138
Refundable Advances	88,287	-	88,287	72,630
Total Current Liabilities	<u>148,877</u>	<u>-</u>	<u>148,877</u>	<u>133,936</u>
Long-Term Liabilities:				
Payroll Protection Program Loan	-	-	-	236,100
Total Long-Term Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>236,100</u>
Total Liabilities	<u>148,877</u>	<u>-</u>	<u>148,877</u>	<u>370,036</u>
Net Assets:				
Net Assets Without Donor Restrictions:				
Designated	953,999	-	953,999	322,979
Undesignated	2,642,464	-	2,642,464	2,283,475
Net Assets With Donor Restrictions	-	2,630,661	2,630,661	2,046,710
Total Net Assets	<u>3,596,463</u>	<u>2,630,661</u>	<u>6,227,124</u>	<u>4,653,164</u>
Total Liabilities and Net Assets	<u>\$ 3,745,340</u>	<u>\$ 2,630,661</u>	<u>\$ 6,376,001</u>	<u>\$ 5,023,200</u>

The accompanying notes are an integral part of this financial statement.

SUSAN B. ANTHONY PROJECT, INC.

Statement of Activities

For the Year Ended June 30, 2021

(With Comparative Totals for June 30, 2020)

	Without Donor Restriction	With Donor Restriction	Totals	
			2021	2020
REVENUES AND SUPPORT				
Grants and Government Contracts	\$ 1,193,154	\$ -	\$ 1,193,154	\$ 1,073,788
Payroll Protection Program	236,100	-	236,100	-
Contributions	1,167,766	16,051	1,183,817	915,741
Program Revenue	4,810	-	4,810	6,296
Special Event Income	\$ 73,862			
Less: Costs of Direct Donor Benefits	<u>(13,899)</u>	-	59,963	70,170
Rental Income	16,200	-	16,200	16,200
Change in Agency Investments	88,233	568,520	656,753	58,782
Investment Return	3,403	-	3,403	595
Net Assets Released from Restrictions	<u>620</u>	<u>(620)</u>	<u>-</u>	<u>-</u>
Total Revenues and Support	2,770,249	583,951	3,354,200	2,141,572
EXPENSES				
Program Expenses	1,602,652	-	1,602,652	1,571,601
Management and General	18,745	-	18,745	20,391
Fundraising	<u>158,843</u>	<u>-</u>	<u>158,843</u>	<u>180,731</u>
Total Expenses	1,780,240	-	1,780,240	1,772,723
Change in Net Assets	990,009	583,951	1,573,960	368,849
Beginning Net Assets	<u>2,606,454</u>	<u>2,046,710</u>	<u>4,653,164</u>	<u>4,284,315</u>
Ending Net Assets	<u>\$ 3,596,463</u>	<u>\$ 2,630,661</u>	<u>\$ 6,227,124</u>	<u>\$ 4,653,164</u>

The accompanying notes are an integral part of this financial statement.

SUSAN B. ANTHONY PROJECT, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2021

(With Comparative Totals for June 30, 2020)

	<u>Program</u>	<u>Management & General</u>	<u>Fundraising</u>	<u>Totals</u>	
				<u>2021</u>	<u>2020</u>
Salaries	\$ 1,049,615	\$ 14,794	\$ 117,768	\$1,182,177	\$ 1,181,655
Payroll Taxes	89,038	958	5,744	95,740	96,816
Fringe Benefits	97,976	1,053	6,321	105,350	89,944
Workers' Compensation	18,312	198	1,181	19,691	25,680
Total Salaries and Related Expenses	<u>1,254,941</u>	<u>17,003</u>	<u>131,014</u>	<u>1,402,958</u>	<u>1,394,095</u>
Supplies	31,385	188	8,501	40,074	42,780
Telephone	9,770	41	246	10,057	10,361
Postage	1,768	12	2,587	4,367	5,038
Insurance	35,665	188	1,132	36,985	36,177
Occupancy	46,541	471	2,824	49,836	43,663
Shelter Occupancy	28,860	-	-	28,860	37,744
Transitional House Occupancy	16,482	-	-	16,482	17,161
Contractor	7,961	79	473	8,513	17,959
Printing	4,484	48	7,101	11,633	15,127
Travel & Transportation	643	-	205	848	6,462
Training & Program	24,425	-	-	24,425	4,834
Client Assistance	40,715	-	-	40,715	21,626
Dues, Subscriptions, and Prof. Development	3,633	19	185	3,837	3,473
Advertising	-	-	394	394	-
Miscellaneous	1,153	12	74	1,239	6,648
Professional Fees	14,251	153	919	15,323	14,144
Bank Charges	2,611	28	169	2,808	-
Depreciation	77,364	503	3,019	80,886	95,431
Total Other Expenses	<u>347,711</u>	<u>1,742</u>	<u>27,829</u>	<u>377,282</u>	<u>378,628</u>
Total Expenses	<u>1,602,652</u>	<u>18,745</u>	<u>158,843</u>	<u>1,780,240</u>	<u>1,772,723</u>
Management & General Allocation	<u>17,619</u>	<u>(18,745)</u>	<u>1,126</u>	<u>-</u>	<u>-</u>
Total Functional Expenses	<u>\$ 1,620,271</u>	<u>\$ -</u>	<u>\$ 159,969</u>	<u>\$1,780,240</u>	<u>\$ 1,772,723</u>

The accompanying notes are an integral part of this financial statement

SUSAN B. ANTHONY PROJECT, INC.

Statement of Cash Flows

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Change in Net Assets	\$ 1,573,960	\$ 368,849
Adjustments to Reconcile Change in Net Assets to Net Cash (Used)/Provided by Operating Activities:		
Depreciation	80,886	95,431
Change in Discount on Pledges	-	-
Gain/(Loss) on Disposal of Fixed Assets	-	-
Urealized Gain/(Loss) on Investment	108	(4,505)
(Increase)/Decrease in:		
Grants Receivable	(29,515)	(72,690)
Prepaid Expenses	(978)	1,045
Other Current Assets	(1,835)	-
(Decrease)/Increase in:		
Accounts Payable	(4,645)	4,198
Accrued Salaries	3,929	8,285
Due to Other Entities	-	(95,280)
Refundable Advances	15,657	21,630
Payroll Protection Program Loan	(236,100)	236,100
Security Deposit	-	(886)
Contributions Restricted for Long-Term Purposes	-	-
Net Cash (Used)/Provided By Operating Activities	<u>1,401,467</u>	<u>562,177</u>
INVESTING ACTIVITIES		
Additions to Agency Endowment	(555,615)	(291,050)
Change in Agency Endowment	(656,753)	(54,564)
Purchase of Fixed Assets	(9,470)	(9,949)
Net Cash Used By Investing Activities	<u>(1,221,838)</u>	<u>(355,563)</u>
FINANCING ACTIVITIES		
Collection of Restricted Contributions	<u>2,880</u>	<u>15,299</u>
Net Cash Provided By Financing Activities	<u>2,880</u>	<u>15,299</u>
(Decrease)/Increase in Cash and Cash Equivalents	182,509	221,913
Cash and Cash Equivalents, Beginning	<u>1,212,153</u>	<u>990,240</u>
Cash and Cash Equivalents, Ending	<u>\$ 1,394,662</u>	<u>\$ 1,212,153</u>
SUPPLEMENTAL INFORMATION		
Interest Paid	\$ -	\$ -
Income Taxes Paid	\$ -	\$ -

The accompanying notes are an integral part of this financial statement.

SUSAN B. ANTHONY PROJECT, INC.
Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Susan B. Anthony Project, Inc. was established in 1983 and is funded primarily through grants and contributions. Its mission is to promote safety, healing, and growth for all survivors of domestic and sexual abuse and advocate for the autonomy of women and the end of interpersonal violence.

Domestic Violence and Sexual Assault Services

Susan B. Anthony Project, Inc. promotes safety, healing, and growth for victims and survivors of domestic violence and sexual assault and provides the following services:

- 24-hour crisis line
- Counseling
- Support groups
- Child advocacy
- Court advocacy in criminal and civil court
- Emergency shelter
- Transitional housing
- Community education/Prevention programs

Basis of Accounting

The financial statements of the Susan B. Anthony Project, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Financial statements prepared in accordance with generally accepted accounting principles may require estimates from management. Actual results could differ from those estimates. Revenue is recognized when earned and expenditures when incurred.

Income Tax Status

The Project is organized as a Connecticut non-stock corporation and is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Project's tax-exempt purpose may be subject to taxation as unrelated business income. In addition, the Susan B. Anthony Project, Inc. qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Susan B. Anthony Project, Inc. considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents, except for those amounts restricted for long-term purposes, such as endowment, capital grants, and capital donations.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

SUSAN B. ANTHONY PROJECT, INC.
Notes to Financial Statements

Restrictions and Designations:

Net Assets with Designations:	<u>2021</u>	<u>2020</u>
Endowment Fund	\$ 716,170	\$ 223,129
Capital Improvements Reserve	<u>237,829</u>	<u>99,850</u>
Total Designated Net Assets	<u>\$ 953,999</u>	<u>\$ 322,979</u>

Net Assets with Donor Restrictions:

Subject to Purpose Restrictions:		
Endowment Fund Earnings	\$ 1,091,193	\$ 522,673
Promises to Give	<u>1,980</u>	<u>600</u>
Total	<u>1,093,173</u>	<u>523,273</u>

Subject to Restrictions in Perpetuity:

Endowment Fund	1,537,488	1,519,177
Promises to Give	<u>-</u>	<u>4,260</u>
Total	<u>1,537,488</u>	<u>1,523,437</u>
Total Donor Restricted Assets	<u>\$ 2,630,661</u>	<u>\$ 2,046,710</u>

Paycheck Protection Program Loan

In April 2020, the Project received \$236,100 from Litchfield Bancorp through the Small Business Association's Payroll Paycheck Protection Program to cover eligible payroll and other costs. The full amount of the loan was forgiven on May 12, 2021.

NOTE 4 – ENDOWMENT FUND

Endowment net asset composition as of June 30, 2021 is as follows:

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Board Designated	\$ 716,170	\$ -	\$ 716,170
Donor Restricted	<u>-</u>	<u>2,628,681</u>	<u>2,628,681</u>
	<u>\$ 716,170</u>	<u>\$ 2,628,681</u>	<u>\$ 3,344,851</u>

Changes in endowment net assets as of June 30, 2021 are as follows:

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 223,129	\$ 2,041,850	\$ 2,264,979
Contributions	430,914	18,311	449,225
Investment Return	62,127	568,520	630,647
Amounts appropriated for expenditure	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ 716,170</u>	<u>\$ 2,628,681</u>	<u>\$ 3,344,851</u>

SUSAN B. ANTHONY PROJECT, INC.
Notes to Financial Statements

NOTE 5 – TAX DEFERRED ANNUITY

The Susan B. Anthony Project, Inc. has adopted a 403(b)(7) Tax Deferred Annuity Plan. Investment companies maintain the plan assets. Currently, fourteen employees are participating in the plan. There were employer contributions of \$31,229 and \$19,394 made to the plan for the years ended June 30, 2021 and 2020, respectively.

NOTE 6 – CONTRIBUTED SERVICES

Volunteers provide services for various programs of the Susan B. Anthony Project, Inc. Approximately 365 hours were donated for board services and fundraising, and the programs received 20 hours of volunteer services in the year ended June 30, 2021. These contributed services have not been recorded in the financial statements.

NOTE 7 – CONTINGENCIES

In 1999, the Project received a \$58,697 deferred loan from the State of Connecticut Department of Economic and Community Development for building repairs. The loan is not payable unless the building is sold, transferred, or changed from its current usage.

NOTE 8 – METHOD USED FOR ALLOCATION OF EXPENSES

To the extent possible, expenses are directly allocated according to usage. Salaries and related costs are allocated according to full-time equivalents. Other costs, such as training and travel, are allocated based on the function benefitting from those activities. A cost allocation plan containing allocation tables is utilized and updated regularly.

**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**

Independent Auditor's Report

To the Board of Directors of
The Susan B. Anthony Project, Inc.
Torrington, Connecticut

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 Susan B. Anthony Project, Inc., which comprise the statement of financial position as of June 30, 2021 and the related statements of activities, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated September 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Susan B. Anthony Project, Inc.'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 Susan B. Anthony Project, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Susan B. Anthony Project, Inc.'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 combination of deficiencies, in internal control such that there is a reasonable possibility that 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 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.

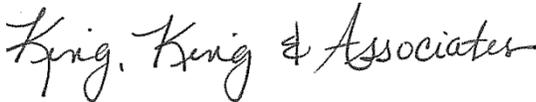
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any 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 Susan B. Anthony Project, Inc.'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 result of that testing, and not to provide an opinion on the effectiveness of the Susan B. Anthony Project, Inc.'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 Susan B. Anthony Project, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, Connecticut
September 27, 2021

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

Independent Auditor's Report

To The Board of Directors of
The Susan B. Anthony Project, Inc.
Torrington, Connecticut

Report on Compliance for Each Major State Program

We have audited the Susan B. Anthony Project, Inc.'s compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Susan B. Anthony Project, Inc.'s major state programs for the year ended June 30, 2021. The Susan B. Anthony Project, Inc.'s major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Susan B. Anthony Project, Inc.'s major state 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 State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act 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 state program occurred. An audit includes examining, on a test basis, evidence about the Susan B. Anthony Project, 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 state program. However, our audit does not provide a legal determination of the Susan B. Anthony Project, Inc.'s compliance.

Opinion on Each Major State Program

In our opinion, the Susan B. Anthony Project, 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 of its major state programs for the year ended June 30, 2021.

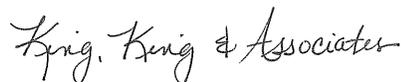
Report on Internal Control over Compliance

Management of the Susan B. Anthony Project, Inc., 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 Susan B. Anthony Project, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, 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 Susan B. Anthony Project, Inc.'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 state 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 state 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state 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 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 the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, Connecticut
September 27, 2021

SUSAN B. ANTHONY PROJECT, INC.
Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2021

	<u>State Grant Program Identification Number</u>	<u>Expenditures</u>
Department of Social Services: Passed through		
Connecticut Coalition Against Domestic Violence		
Shelter Services Program	11000-DSS60000-16271-10254	\$ 319,113
Shelter Services Program	11000-DSS60000-35132-10254	13,688
Department of Public Health: Passed through		
Connecticut Alliance to End Sexual Violence, Inc.		
Rape Crisis	11000-DPH48500-16103	38,186
Judicial Branch: Passed through the Connecticut		
Coalition Against Domestic Violence		
VOCA/State	12014-JUD95810-12047-047	20,742
VOCA/State	11000-JUD95810-10020-047	5,168
Office of Policy and Management: Passed through		
Connecticut Coalition Against Domestic Violence		
Enhanced Child & Law Enforcement Advocacy	11000-OPM20350-12251	<u>8,625</u>
Total State Financial Assistance		<u>\$ 405,522</u>

See accountant's report.

SUSAN B. ANTHONY PROJECT, INC.

Notes to Schedule of Expenditures of State Financial Assistance For the Year Ended June 30, 2021

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Susan B. Anthony Project, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2021. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including job readiness programs and court support services for women.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Susan B. Anthony Project, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations of the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

**SUSAN B. ANTHONY PROJECT, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2021**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the basic financial statements of the Susan B. Anthony Project, Inc. as of and for the year ended June 30, 2021 and issued our unmodified report thereon dated September 27, 2021.

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

State Financial Assistance:

Internal control over major programs:

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

We have issued an unmodified opinion relating to compliance for major State programs.

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? Yes No

- The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core - CT Number</u>	<u>Expenditures</u>
Department of Social Services: Passed through the Connecticut Coalition Against Domestic Violence		
Shelter Services Program	11000-DSS60000-16271-10254	\$ 319,113

- Dollar threshold used to distinguish between type A and type B programs \$ 100,000

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated September 27, 2021, 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*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no matters reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to State Financial Assistance Programs.