COMMUNITY AGAINST VIOLENCE

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2024

With Comparative Totals for 2023

COMMUNITY AGAINST VIOLENCE

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

BOARD OF DIRECTORS AND PRINCIPAL EMPLOYEES 1

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT 2-4

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION 5

STATEMENT OF ACTIVITIES 6

STATEMENT OF FUNCTIONAL EXPENSES 7

STATEMENT OF CASH FLOWS 8

NOTES TO FINANCIAL STATEMENTS 9-21

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 22

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 23

SUPPLEMENTAL INFORMATION

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* 24-25

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE 26-28

SCHEDULE OF FINDINGS AND QUESTIONED COSTS 29

COMMUNITY AGAINST VIOLENCE

BOARD OF DIRECTORS AND PRINCIPAL EMPLOYEES

June 30, 2024

Board of Directors

Liana Baldonado Bayles	Chair
Harold Lefthand	Vice-Chair/Chair Elect
Adriana Blake	Secretary
Leticia Pacheco	Treasurer
Molly McMullin	Past-Chair
James Andrew Hatfield	Director
Francisco Espinoza	Director
Lisa Bushnell	Director

Principal Employees

Joella Montoya	Executive Director
Anita Medina	Finance Director

James L. Hartogensis, CPA LLC

INDEPENDENT AUDITOR'S REPORT

Board of Directors and Management
Community Against Violence
Taos, New Mexico

Opinion

I have audited the accompanying financial statements of Community Against Violence (a nonprofit organization) (CAV) which comprise the statements of financial position as of June 30, 2024, 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 my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CAV as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles accepted in the United States of America.

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of CAV and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my 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.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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*, I:

- 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 CAV'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CAV's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during my audit.

Board of Directors and Management
Community Against Violence

Report on Summarized Comparative Information

I have previously audited CAV's 2023 financial statements, and I expressed an unmodified audit opinion on those audited financial statements in my report dated October 2, 2023. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

My 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, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated October 24, 2024, on my consideration of Community Against Violence, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Community Against Violence's internal control over financial reporting and compliance.

James L. Hartogensis, CPA LLC

Albuquerque, New Mexico
October 24, 2024

COMMUNITY AGAINST VIOLENCE, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2024, With Comparative Totals for 2023

	2024	2023
ASSETS		
Current Assets		
Cash, restricted cash, and cash equivalents	**$ 1,369,684**	$ 811,786
Grants receivable	**374,911**	518,164
Inventory	**93,196**	97,479
Prepaid expenses	**10,952**	4,239
Right of use asset - net of accumulated amortization	**27,550**	-
Investments (undesignated)	**936,655**	873,517
Investments (designated for future capital expenditures)	**824,043**	824,043
Total current assets	**3,636,991**	3,129,228
Noncurrent Assets		
Property and equipment, net of depreciation	**1,291,031**	1,342,260
Beneficial interest in assets held by community foundation	**22,409**	32,128
Total noncurrent assets	**1,313,440**	1,374,388
Total assets	**$ 4,950,431**	$ 4,503,616
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	**$ -**	$ 12,973
Accrued payroll and related taxes and leave	**91,899**	77,706
Other liabilities	**6,628**	7,746
Current portion of lease liability	**5,299**	-
Total current liabilities	**103,826**	98,425
Noncurrent liabilities		
Lease liability	**22,417**	-
Total liabilities	**126,243**	98,425
Net Assets		
Without donor restrictions		
Undesignated	**2,636,788**	2,103,254
Investment in property and equipment	**1,318,581**	1,342,260
Designated for future capital expenditures	**824,043**	824,043
With donor restrictions		
Perpetual restrictions	**11,531**	11,531
Purpose/time restrictions	**33,245**	124,103
Total net assets	**4,824,188**	4,405,191
Total liabilities and net assets	**$ 4,950,431**	$ 4,503,616

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

COMMUNITY AGAINST VIOLENCE, INC.
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024, With Comparative Totals for 2023

	2024				2023
		With Donor Restrictions			
	Without Donor Restrictions	Purpose/Time Restrictions	Perpetually Restricted	Total	Total
Support and revenue					
Thrift store sales	$ 540,932	$ -	$ -	$ 540,932	$ 470,446
Cost of sales	(554,269)	-	-	(554,269)	(470,446)
Thrift store sales, net	(13,337)	-		(13,337)	-
Unrestricted Revenue and Other Support					
Donations and fundraising activities	592,726	-	-	592,726	471,735
Federal grants	921,333	-	-	921,333	891,959
Other grants and contracts	1,873,746	4,000	-	1,877,746	2,030,841
Investment income (loss)	83,966	-	-	83,966	41,798
Exchange of services for use of facility	173,459	-	-	173,459	137,121
In-kind thrift store donations	540,932	-	-	540,932	470,046
In-kind contributions	-	-	-	-	500
Other revenue	12,373	-	-	12,373	28,476
Gain (loss) on disposal of assets	-	-	-	-	(47,480)
Change in year-end inventory	(4,283)	-	-	(4,283)	5,192
Total support and revenue	4,180,915	4,000	-	4,198,252	4,030,188
Net assets released from restrictions	94,858	(94,858)	-	-	-
Total support and revenue after net assets released from restrictions	4,275,773	(90,858)	-	4,198,252	4,030,188
Expenses					
Program expenses	2,393,392	-	-	2,393,392	2,359,409
Thrift Store	492,378	-	-	492,378	499,683
General and administrative expenses	772,067	-	-	772,067	759,553
Fundraising expenses	108,081	-	-	108,081	63,446
Total expenses	3,765,918	-	-	3,765,918	3,682,091
Change in net assets	509,855	(90,858)	-	418,997	348,097
Net assets, beginning of the year	4,269,557	124,103	11,531	4,405,191	4,057,094
Net assets, end of the year	$ 4,779,412	$ 33,245	$ 11,531	$ 4,824,188	$ 4,405,191

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

COMMUNITY AGAINST VIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2024, With Comparative Totals for 2023

		Supporting Services				
	Program Services	Thrift Store	General and Administrative	Fundraising	Total Expenses	2023 Total
Compensation and related expenses						
Salaries and wages	$ 1,186,523	$ 289,193	$ 529,861	$ 89,388	$ 2,094,965	$ 2,163,438
Payroll taxes	92,192	22,439	41,274	7,552	163,457	167,696
Employee benefits	225,915	52,591	82,859	2,726	364,091	392,055
Total compensation and related expenses	1,504,630	364,223	653,994	99,666	2,622,513	2,723,189
Other expenses						
Cost of sales	-	554,269	-	-	554,269	483,202
Client expense	247,876	-	-	-	247,876	217,657
Insurance	19,470	21,174	40,036	241	80,921	72,004
Utilities	20,053	29,196	4,103	-	53,352	55,959
Equipment	29,952	1,099	5,535	-	36,586	18,537
Repairs and maintenance	34,653	9,715	6,347	-	50,715	29,159
Advertising	28,986	1,235	-	4,230	34,451	36,825
Supplies	18,419	4,076	2,526	-	25,021	30,087
Subcontractors	77,023	500	23,312	-	100,835	72,294
Telephone	20,290	3,428	3,183	796	27,697	27,359
Dues and subscriptions	14,850	2,558	7,130	-	24,538	22,729
Shelter	40,054	-	-	-	40,054	22,371
Staff training	21,065	35	-	-	21,100	8,870
Interest	357	-	-	-	357	5,011
Other	5,682	7,419	2,554	2,488	18,143	19,149
Professional services	-	3,095	20,164	-	23,259	28,358
Travel	55,467	13	-	-	55,480	22,311
Fundraising	-	2,998	-	660	3,658	5,855
Postage	219	5	3,183	-	3,407	2,509
Rent	4,232	255	-	-	4,487	3,807
Property taxes	-	-	-	-	-	-
Total other expenses before depreciation and other non-cash expenses	638,648	641,070	118,073	8,415	1,406,206	1,184,053
Depreciation and amortizatioin	45,159	41,354	-	-	86,513	92,343
In-kind volunteers	-	-	-	-	-	500
Gift certificates issued to clients	31,496	-	-	-	31,496	28,087
Use of facility in exchange for services	173,459	-	-	-	173,459	137,121
Total non-cash expenses	250,114	41,354	-	-	291,468	258,051
Less cost of sales included with revenue on the statement of activities	-	(554,269)	-	-	(554,269)	(483,202)
Total expenses	$ 2,393,392	$ 492,378	$ 772,067	$ 108,081	$ 3,765,918	$ 3,682,091

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

COMMUNITY AGAINST VIOLENCE, INC.
STATEMENT OF CASH FLOWS
Year Ended June 30, 2024, With Comparative Totals for 2023

	2024	2023
Cash Flows From Operating Activities		
Cash received from:		
Donations and fundraising activities	$ 592,726	$ 471,735
Grants and contracts	2,942,332	2,906,862
Thrift store sales	540,932	486,933
Other revenue	12,373	24,745
Interest and investment income (loss)	83,966	19,784
Cash paid to:		
Employees, vendors and suppliers	(3,530,997)	(3,441,763)
Interest expense	-	(5,011)
Net cash provided by operating activities	641,332	463,285
Cash Flows From Investing Activities		
Purchases of investments and transfers	(105,282)	(531,123)
Proceeds from sale of investments	262,170	168,433
Proceeds from sale of property	-	429,667
Purchase of property and equipment	(33,175)	(36,125)
Net cash provided (used) by investing activities	123,713	30,852
Cash flows from financing activities		
Payments of long-term debt	(207,147)	(207,147)
Net cash used by financing activities	(207,147)	(207,147)
Net change in cash and cash equivalents	557,898	286,990
Cash and cash equivalents, beginning of year	811,786	524,796
Cash and cash equivalents, end of year	$ 1,369,684	$ 811,786
Reconciliation of change in net assets to net cash provided (used) by operating activities		
Change in net assets	$ 418,997	$ 348,097
Loss on disposal of fixed assets	-	47,480
Adjustment of donated inventory	4,283	(5,192)
Depreciation and amortization	86,513	92,343
Realized and unrealized (gains) and losses	(11,686)	(22,015)
(Increases) decreases in operating assets:		
(Increase) decrease in accounts receivable	143,253	(30,186)
(Increase) decrease in contracts receivable	-	14,248
(Increase) decrease in prepaid expenses	(6,713)	(4,239)
(Increase) decrease in right-to-use leased asset	(27,550)	-
Increases (decreases) in operating liabilities		
Increase (decrease) in accounts payable	(12,973)	11,897
Increase (decrease) in accrued payroll liabilities	14,193	3,106
Increase (decrease) in lease liability	27,716	
Increase (decrease) in other liabilities	5,299	7,746
Net cash provided (used) by operating activities	$ 641,332	$ 463,285
Supplemental cash flow data		
Gift cerificates issued to clients	$ 31,496	$ 28,087
Use of facility in exchange for services	137,121	137,121
In-kind thrift store donations	540,932	483,202
Donated art work	-	-
Total non-cash items	$ 709,549	$ 648,410

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

COMMUNITY AGAINST VIOLENCE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2024, With Comparative Totals for 2023

NOTE 1 – ORGANIZATION

Community Against Violence, Inc. (CAV) is a not-for-profit organization incorporated in New Mexico in September, 1980. CAV provides refuge and support services for victims and their children who are in a state of crisis as a result of sexual, domestic, physical or emotional abuse; develops and maintains other services to meet related needs of victims; and prevents sexual and domestic violence. CAV is located in Taos, New Mexico.

CAV offers confidential services free of charge to victims/survivors (female, male, transgender) of domestic and sexual violence, child or elder abuse, stalking, and human trafficking. CAV also provides CHANGES, a re-education program (nominal materials fee) for people who have used violence, power, and control in their relationships. Non-English languages and video relay interpretation services are also available for services.

- **24-Hour HelpLine 575-758-9888, & Textline 575-770-2706**: 24-hour crisis intervention services providing emotional support, advocacy, and information for survivors of domestic and sexual violence.

- **Shelter**: Emergency shelter for adults and their children, as well as shelter space and assistance to arrange care if needed for pets. Access to all CAV services whether in or out of shelter and housing programs.

- **Transitional Housing**: On-site and scattered off-site short- or long-term transitional housing program.

- **Civil Legal Attorney and Legal Advocacy Services**: Legal advice, brief legal services, assistance obtaining orders of protection, advocacy, case management, and support with criminal cases involving domestic and sexual violence and child abuse situations.

- **Medical Advocacy**: Accompaniment and advocacy for survivors at the hospital, emergency room, SANE Unit or doctor's office, and to access any available resources for medical, prescriptions, dental repairs, etc.

- **Counseling & Support Groups**: Individual and group counseling and support groups for adult and child survivors. For children, "Dog Group" using therapy dogs trained by Assistance Dogs of the West.

- **Children's Programs**: Short term childcare, resources, and referrals for parents, "Circle of Security" parenting support group, information on the effects of trauma on children, and structured healthy activities.

NOTE 1 – ORGANIZATION – CONTINUED

- **Prevention, Outreach & Education**: Prevention, outreach, and education programs, providing age-appropriate presentations for schools and community groups on Abuse and Respect, Dating Violence, Conflict Resolution, Sexual Harassment, Child Abuse, and Healthy Relationship Skills, using an anti-oppression framework.

- **Northern New Mexico Children's Advocacy Center (NNMCAC, "CAC")**: Forensic interviewing and specialized advocacy services for child survivors of abuse; used to support investigations of suspected child abuse and minimize their negative impact on the child. Children and their protective caregivers are supported to access services and resources at CAV and in the community.

- **Thrift Store**: CAV's thrift store receives donations from the community with proceeds benefitting CAV programs. While program participants are given gift certificates (at no charge) for items they need, in general, the thrift store is not considered a program activity and the cost of sales are presented as a supporting services expense in the statements of activities and functional expenses.

- **CHANGES Program**: A 52-session re-education program for court-ordered and self–referred people who are using domestic violence power and control tactics on their partners or family.

- **Information & Referral**: To medical, legal, substance use disorder, and mental health professionals; housing, food, and clothing resources; support groups; Crime Victims' Reparation Application information and forms; and other related resources. Written materials (brochures, pamphlets) are available.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of CAV is presented to assist in the understanding of CAV's financial statements. The financial statements and notes are the representations of CAV's management who is responsible for their integrity and objectivity.

The Financial Accounting Standards Board (FASB) issued the Accounting Standards Codification (ASC or the Codification) as the source of authoritative accounting principles recognized by the FASB to be used by nongovernmental entities when preparing financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in the United States. The Codification essentially reduces the GAAP hierarchy to two levels: authoritative and non-authoritative, with the Codification being authoritative GAAP.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Basis of Accounting. The financial statements of CAV have been prepared on the accrual basis of accounting.

Basis of Presentation. CAV's financial statements are presented in accordance with the Financial Accounting Standards Board Accounting Standards Codification (ASC) 958-205, *Not-for-Profit Entities, Presenting Financial Statements*. Under ASC 958-205, CAV is required to report information regarding its financial position and activities according to two classes of net assets, net assets without donor restrictions, and net assets with donor restrictions.

Net Assets without Donor Restrictions and Board Designated Net Assets. Undesignated net assets without donor restrictions are used to account for all resources over which the Board of Directors has discretionary control. The net assets without donor restrictions represent the investment in unrestricted assets and the investment in property and equipment, less accumulated depreciation and related debt.

Net Assets with Donor Restrictions in Purpose/Time. Net assets with donor restrictions in purpose/time result from contributions and other inflows of assets whose use by CAV is limited by donor and grantor-imposed stipulations that expire by passage of time or can be fulfilled and removed by actions of CAV pursuant to those stipulations.

Net Assets with Donor Restrictions Perpetual in Nature. Net assets with donor restrictions perpetual in nature are those for which use by CAV is limited by donor-imposed stipulations that cannot be removed by actions of CAV.

Cash, Restricted Cash, and Cash Equivalents. For the purposes of the statement of cash flows, all highly liquid investments with an initial maturity of 90 days or less are considered to be cash equivalents. Cash held for investment purposes is included in investments. CAV maintains deposits in financial institutions that may at times exceed amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation (FDIC). Management believes that there is not a significant risk with respect to these deposits.

Investments. Investments include certificates of deposits and money market accounts, which are recorded at cost. Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value on the balance sheet. Investment income or loss (including realized and unrealized gains and losses on investments, interest and dividends), is included in revenue without donor restrictions and other support.

Grants Receivable. Grant receivables represent the amount expended during the grant period but reimbursed by the grantor after fiscal year-end. Management considers grants receivable to be fully collectible. Accordingly, no allowance has been provided for uncollectible accounts.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Property and Equipment. Acquisitions of property and equipment of $3,000 or more are recorded at cost if purchased and at fair market value if donated. Expenditures for minor replacements, repairs and maintenance are charged to expense as incurred. Depreciation is calculated on a straight line basis over the following estimated useful lives:

Office equipment	3 – 5 years
Program equipment	5 years
Shelter furnishings	5 years
Building	30 years
Annex building lease improvements	5 years

Depreciation expense for the years ended June 30, 2024 and 2023 was $85,063 and $92,343, respectively.

Inventory. CAV receives contributions of goods and materials (inventory) and processes these contributions as merchandise available for sale in its retail thrift store. ASC 958-605, *Revenue Recognition*, requires that contributions received be recognized as revenues or gains in the period received and as assets, decreases in liabilities, or expenses depending on the form of the benefits received. Contributions are measured at their fair value. In addition, CAV purchases some items for resale that are carried at cost.

Management of CAV believes that the inventory of contributed goods and materials does not possess an attribute that is easily measurable or verifiable with sufficient reliability to determine an inventory value at the time of donation. It is only through the value-added processes that prepare the donated inventory for sale that gives the inventory value. Accordingly, contributed goods and materials are valued at zero prior to being offered for sale. CAV considers the costs associated with bringing the inventory to sale (donation collection, transportation, sorting and pricing) in its estimate of the fair value of inventory. The difference between beginning-of-the-year and end-of-year inventory valuation is shown on the statement of activities as “Change in year-end inventory”.

Revenue Recognition. CAV has adopted ASC 606 “Revenue from Contracts with Customers” and ASU 2018-08, “Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made” in accordance with accounting principles generally accepted in the United States of America.

The following summarizes the revenue recognition policies for major classifications of revenue:

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Contributions. Contributions are reported when an unconditional promise to give or other asset is received (in accordance with ASC 958-605). All contributions are considered available for CAV's general programs unless specifically restricted by the donor. The Statement of Activities identifies contributions with donor-imposed restrictions and the subsequent release from restrictions as they are met.

Contributions of donated non-cash assets and are recorded at their fair values in the period received. Donated stocks, bonds or other securities are recorded at the fair market value on the date of the gift. Contributions with donor-imposed restrictions spent in the same year or in later periods are shown as initially donor restricted and released to without donor restriction in the Statement of Activities as the restriction expires. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases that net asset class.

Contributions of donated professional services are recognized in the accompanying financial statements if the services received

- create or enhance non-financial assets or
- require specialized skills, are recorded at their fair values in the period received.

Investment income that is limited to specific uses by donors are shown as initially donor restricted and released once the donor restriction has been met.

Gifts of long-lived assets are reported as support without donor restrictions unless the donor has restricted the use of the assets for specific purposes. Long-lived assets with explicit restrictions and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lives assets are placed in service. Contributed long-lived assets are recorded at their fair market value on the date of receipt.

Thrift Store. CAV's thrift store receives and records donations of merchandise as contributions and inventory. Once the merchandise is sold, the sales and cost of sales are recorded as exchange transactions. The sale of merchandise is recognized as revenue at a single point in time based on the price stated on each item for sale. The transaction takes place when the goods transfer to the customer.

Thrifty Store direct costs include salaries, taxes and benefits, occupancy costs and depreciation, and all other expenses necessary to operate the store.

Income Taxes. CAV is exempt from federal income tax under Section 501 (c)(3) of the Internal Revenue Code on all income except for unrelated business income. In addition, CAV has been classified as other than a private foundation. CAV evaluates uncertain tax positions in accordance with ASC 450, *Accounting for Contingencies*, whereby the effect of the uncertainties in tax positions would be recorded if the outcome was considered probable and reasonably estimable. As of June 30, 2024, CAV had no uncertain tax positions. CAV's open audit periods are 2021 to 2023.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Advertising costs. Advertising costs are expensed as incurred.

Functional Expense Allocation. The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of operations and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual events and results could differ from those assumptions and estimates.

Risk Management. CAV is exposed to various risks of loss from torts; theft of damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. CAV has obtained commercial insurance coverage to protect itself against such losses.

Prior Year Comparative Totals. The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with CAV's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Reclassifications. Certain reclassifications may have been made to the 2023 summarized financial statements information to conform to the current year presentation.

NOTE 3 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

A summary of cash, restricted cash, and cash equivalents as of June 30, is as follows:

	2024	2023
Hillcrest Bank	**$ 1,106,719**	$ 808,880
Nusenda Credit Union	**261,710**	2,056
Del Norte Credit Union	**105**	-
Guadalupe Credit Union	**300**	-
Petty cash	**850**	850
Total cash	**$ 1,369,684**	$ 811,786

NOTE 3 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - CONTINUED

Restricted cash is included in the totals above and is as follows:

	2024	2023
Restricted cash	**$ 33,245**	$ 124,103

NOTE 4 – INVESTMENTS

The costs and carrying values of investments as of June 30, 2024 are as follows:

	2024		
	Cost	Fair Value Adjustment	Carrying Value
FDIC insured cash equivalents	$ 820,643	$ -	$ 820,643
Cash and cash equivalents	442,408	$ -	442,408
Stocks and ETFs	435,778	44,602	480,380
Total investments	$ 1,698,829	$ 44,602	$ 1,743,431

The costs and carrying values of investments as of June 30, 2023 are as follows:

	2023		
	Cost	Fair Value Adjustment	Carrying Value
FDIC insured cash equivalents	$ 131,252	$ -	$ 131,252
Cash and cash equivalents	1,230,983	-	1,230,983
Stocks and ETFs	350,848	(15,523)	335,325
Total investments	$ 1,713,083	$ (15,523)	$ 1,697,560

For the years ending June 30, 2024 and 2023, unrealized gains (losses) on investments were $33,375 and $3,787, respectively.

NOTE 5 – FAIR VALUE OF ASSETS AND LIABILITIES

CAV has adopted ASC 820-10, *Fair Value Measurements.* ASC 820-10 defines fair value, establishes a framework for measuring fair value, and requires certain disclosures relating to fair value measurements.

ASC 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

NOTE 5 – FAIR VALUE OF ASSETS AND LIABILITIES - CONTINUED

ASC 820-10 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

ASC 820-10 describes three levels of inputs that may be used to measure fair value:

Level 1	Quoted prices in active markets for identical assets or liabilities
Level 2	Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
Level 3	Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at June 30, 2024 or 2023.

Marketable securities – valued at quoted prices on active markets

Money market funds - valued at quoted prices on active markets

Mutual funds - valued at quoted prices on active markets

The following table presents the fair value measurements of assets and liabilities reported in the accompanying statements of financial position, measured at fair value on a recurring basis and the level within the ASC 820-10 fair value hierarchy in which the fair value measurements fall at June 30, 2024 and 2023:

	Level 1	Level 2	Level 3
Investments - June 30, 2024	$ 1,743,431	$ 39,676	$ -
Investments - June 30, 2023	$ 1,697,560	$ 32,128	$ -

NOTE 6 – BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION

CAV opened a board-designated endowment fund in 2023 with Taos Community Foundation (TCF) to be used for various charitable, scientific or educational purposes of CAV. In addition, the Santa Fe Community Foundation (SFCF) holds money for the benefit of CAV in a perpetually restricted endowment fund.

NOTE 6 – BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION - CONTINUED

The SFCF funds are not accessible by CAV, but the CAV is the beneficiary of any distributions determined by SFCF based on the income of the fund. CAV has granted variance power to SFCF. When a nonprofit organization transfers assets to a community foundation in which the resource provider names itself as the beneficiary, the economic benefit of the transferred assets remains with the resource provider. If the assets are transferred permanently, the assets received in exchange are a beneficial interest in assets held by a third party, measured by the fair value of the assets contributed. Changes in the value are recognized in the statement of activities as "Changes in Beneficial Interest in Assets Held by Third Party."

Changes in beneficial interest in assets held by third party are as follows:

	2024			2023
	SFCF	TCF	Total	Total
Beginning balance	$ 11,530	$ 20,598	$ 32,128	$ 25,775
Additions				
Contributions	-	100	100	620
Net earnings	1,674	6,367	8,041	6,495
Total additions	1,674	6,467	8,141	7,115
Withdrawals				
Distributions	-	-	-	(560)
Fees	(176)	(417)	(593)	(202)
Grants distributed	-	-	-	-
Total withdrawals	(176)	(417)	(593)	(762)
Ending balance	$ 13,028	$ 26,648	$ 39,676	$ 32,128

NOTE 7 – LEASE

CAV implemented Accounting Standards Update (ASU) No. 2016-02 *Leases* for the year ending June 30, 2023. The ASU requires long-term leases to be accounted for as a right-of-use asset and corresponding lease liability for the present value of future lease payments. Rental payments under a lease are allocated between interest expense and principal (reducing the lease liability).

The Center leases printers under a non-cancelable multi-year lease agreement. The lease term expires on March 11, 2029. Lease payments are $541 per month for the life of the lease. Total lease costs for the year ending June 30, 2024 were $1,623.

NOTE 7 – LEASE – CONTINUED

The following table summarizes supplemental cash flow information for the year ended June 30, 2024:

Year Ending	Minimum Lease Payments
June 30, 2025	$ 6,492
June 30, 2026	6,492
June 30, 2027	6,492
June 20, 2028	6,492
June 30, 2029	4,869
Total payments	30,837
Less interest	(3,121)
Present value of lease liabilities	$ 27,716

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

Various contributions have been restricted by donors. Net assets with donor restrictions related to program activities are as follows:

Grantor	2023	Restricted Donations	Restrictions Released	2024	Time/purpose
Robert T. Keeler Foundation	$ 25,000	$ -	$ -	$ 25,000	Time restricted for 2024
TCF-Taos Recovery	5,000	-		5,000	Thrift Store resources for families
Chevron	0	1000	-916		impacted by storm
Treischmann Foundation	161	-		161	Employee wellness initiative
Marykay Foundation	20,000	-	(20,000)	-	Fight gender-based violence
Robert T. Keeler - Baba	10,835	-	(10,835)	-	Help clients experiencing
Cothes helping kids	-	3,000	-	3,000	economic difficulties
TCF - Enchanted Circle	2,500		(2,500)	-	Angel tree support
Douglas Co. Community	4,276		(4,276)	-	Healthy families project
Anderson Foundation	25,000		(25,000)	-	Children affected by domestic violence
TCF - Taos County ARPA grant	31,331		(31,331)	-	Provide safe and stable housing
Total donor restricted	$ 124,103	$ 4,000	$ (94,858)	$ 33,245	

NOTE 9 - RETIREMENT PLAN

CAV provides a retirement plan for its employees under Internal Revenue Code Section 403(b). Under the plan, CAV matches employee contributions up to $300 per month for contributing employees. Retirement plan expense for the years ended June 30, 2024 and 2023 was $73,063 and $59,695, respectively.

NOTE 10 – GRANT CONTINGENCIES

CAV receives federal grants passed through state agencies for specific purposes that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of CAV's management, such disallowances, if any, will not be significant.

NOTE 11 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2024	2023
Cash and cash equivalents	**$ 1,369,684**	$ 811,786
Grants receivable	**374,911**	518,164
Investments (undesignated)	**919,388**	873,517
	2,663,983	2,203,467
Donor restricted amounts:		
Net assets with donor restrictions	**33,245**	124,103
Less net assets with purpose and time restriction to be met in less than one year	**(33,245)**	(124,103)
	$ 2,663,983	$ 2,203,467

NOTE 12 – FUNCTIONALIZED EXPENSES

The costs of providing the various programs and other activities of CAV have been summarized on a functional basis in the consolidated statements of functional expenses. Salary and other personnel costs that are not directly coded to a programmatic activity are allocated based on time certifications and the best estimate of employees. Building maintenance, and depreciation expenses are allocated among the programs and supporting services benefited. Other operating costs are allocated using various allocation methodologies including allocations based on personnel, square footage, or revenue generated.

NOTE 13 - CONCENTRATIONS OF CREDIT, MARKET AND BUSINESS RISK

Geographical concentration. CAV's operations are limited to Taos County, New Mexico, except for the Children's Advocacy Center program, which covers 7 counties in north central New Mexico.

NOTE 13 - CONCENTRATIONS OF CREDIT, MARKET AND BUSINESS RISK - CONTINUED

Grants receivable and revenue concentration. Nearly all of CAV's revenues are from grants and contracts. CAV depends on these funding sources continuing to provide resources in future years.

Credit and market risk concentration. Financial instruments that potentially expose CAV to concentrations of credit and market risk consist primarily of cash and investments. Cash equivalents are maintained at high-quality financial institutions and credit exposure is limited at any one institution. From time to time, CAV maintains uninsured cash balances in excess of the $250,000 insured by the Federal Deposit Insurance Corporation. CAV has not experienced any losses on its cash equivalents. CAV's investments do not represent significant concentrations of market risk since CAV's investment portfolio is adequately diversified among issuers.

NOTE 14 – DONATED USE OF FACILITY AND IN-KIND DONATIONS

Use of Facility. CAV provides crucial services to the Town of Taos and surrounding community and in exchange for those services, the Town of Taos provides a facility for CAV's program activities and administration. The in-kind revenue and expense recognized in the financial statements is calculated based on market rental values of similar commercial buildings in the Taos, New Mexico area.

CAV had the following exchange of services for use of facility and in-kind donation revenues related to the Thrift Store at June 30:

Type	2024	2023	Usage in Programs/Activities	Donor Restriction	Fair Value Technique
Thrift store donations	$ 540,932	$ 483,202		None	Value at time of sale
Exchange of services for use of facility	173,459	137,121	CAV's administration and program activities	None	Professional appraisal
In-kind volunteer services	-	500		None	Market rate for similar work
	$ 714,391	$ 620,823			

NOTE 15 - PREPARATION OF FINANCIAL STATEMENTS

These financial statements were prepared by James L. Hartogensis, CPA LLC from the books and records of CAV. However, the contents of these financial statements remain the responsibility of CAV's management.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date but before the financial statements are issued or available to be issued. CAV recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the balance sheet date, including estimates inherent in the process of preparing the financial statements. CAV's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the balance sheet date.

CAV has evaluated subsequent events through October 24, 2024, the date the financial statements were available for management's review.

SUPPLEMENTARY INFORMATION

COMMUNITY AGAINST VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

Federal Agency and Program Title	Federal Assistance Listing Number		Grantor Number	Federal Expenditures
Direct:				
U.S Department of Housing and Urban Development				
Contnuum of Care Homeless Assistance	14.267		NM0038L6B012111	$ 139,702
U.S. Department of Justice				
Transitional Housing Grant Assistance	16.736		2017-WH-AX-0065	146,359
Rural Domestic Violence Assistance	16.589	*		33,305
Subtotal U.S. Department of Justice				179,664
Total direct programs				319,366
Pass-through:				
U.S. Department of Housing and Urban Development				
Passed through the New Mexico				
Mortgage Finance Authority:				
Emergency Homeless Assistance Program	14.231		18-02-CAV-EHA-001	51,345
U.S. Department of Health and Human Services				
Passed through the New Mexico				
Children, Youth and Families Department				
Family Violence Prevention and Services	93.671		G-1601NMFVPSD	95,031
Passed through the New Mexico				
Coalition for Sexual Assault Programs				
Sexual Assault Services	93.497			30,000
U.S. Department of Justice				
Passed through the New Mexico				
Coalition for Sexual Assault Programs				
Sexualt Assault Services Program	16.017	*	2017-KF-AX-0020	32,000
Passed through the New Mexico Crime				
Victim's Reparation Commission				
Special Needs Advocate	16.588	*		6,529
VOCA Victim Assistance	16.575	*	2018-V2-GX-0022	384,338
Passed through the New Mexico				
Children's Alliance				
Quality Improvement and Accreditation	16.758			2,724
Total pass-through programs				601,967
Total expenditures of federal awards				$ 921,333

* - Denotes major program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

COMMUNITY AGAINST VIOLENCE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

1. This Schedule of Expenditures of Federal Awards includes the federal grant activity for Community Against Violence, Inc. and is presented on the accrual basis of accounting. The information included in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200,* Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

2. No non-cash federal assistance was received during the year ended June 30, 2024.

3. The Organization did not have any sub-recipients during the year ended June 30, 2024.

SUPPLEMENTAL INFORMATION

James L. Hartogensis, CPA LLC

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*

Board of Directors and Management
Community Against Violence, Inc.
Taos, New Mexico

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Against Violence, (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated October 24, 2024.

Internal Control Over Financial Reporting

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors and Management
Community Against Violence

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Against Violence's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

James L. Hartogensis, CPA LLC

Albuquerque, New Mexico
October 24, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors and Management
Community Against Violence
Albuquerque, New Mexico

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Community Against Violence's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Community Against Violence's major federal programs for the year ended June 30, 2024. Community Against Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Community Against Violence 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, 2024.

Basis for Opinion on Each Major Federal Program

I conducted my 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). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Community Against Violence and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Community Against Violence's compliance with the compliance requirements referred to above.

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 Community Against Violence's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My 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 Community Against Violence's compliance based on my 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 generally accepted auditing standards, *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 that 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 judgment made by a reasonable user of the report on compliance about Community Against Violence's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Community Against Violence's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Community Against Violence'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 Community Against Violence's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I 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 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 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.

My 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 my audit I did not identify any deficiencies in internal control over compliance that I 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.

My 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 my 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.

James L. Hartogensis, CPA LLC

Albuquerque, New Mexico
October 24, 2024

COMMUNITY AGAINST VIOLENCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2024

A. SUMMARY OF AUDITOR RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weaknesses?	No
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 2 CFR 200.516(a)?	No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
16.589	Rural Domestic Violence Assistance
16.588	Special Needs Advocate
16.017	Sexual Assault Services Program
16.575	VOCA Victim Assistance

The dollar threshold used for distinguishing Type A and Type B programs was $750,000.

Auditee qualified as a low-risk auditee? _X_ Yes __ No

B. CURRENT YEAR FINDINGS

None.

C. PRIOR YEAR FINDINGS

None.