GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Financial Statements and Single Audit Reports

December 31, 2018 and 2017

With Independent Auditor's Report Thereon

James Dykhouse, CPA

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Independent Auditor's Report

The Board of Directors
Georgia Center for Child Advocacy, Inc.:

Report on the Financial Statements

I have audited the accompanying financial statements of the Georgia Center for Child Advocacy, Inc. ("the Organization") which comprise the statements of financial position as of December 31, 2018 and 2017 and the related statements of activities, cash flows, and functional expenses for the years 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

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that I 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 internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2018 and 2017 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other 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 (CFR) 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 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*, I have also issued my report dated April 23, 2019 on my consideration of the Organization'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 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 the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Jane D. Johnson, CPA

April 23, 2019

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Statements of Financial Position

December 31, 2018 and 2017

Assets		2018	2017
Current assets:			
Cash and cash equivalents	$	675,968	794,285
Investments		2,451	3,039
Accounts receivable		384,234	281,609
Contributions receivable, less allowance of $5,000 in 2018		15,174	12,043
Prepaid expenses		23,451	40,184
Total current assets		1,101,278	1,131,160
Contributions receivable, less allowance of $5,000 in 2018 and $10,000 in 2017		1,820	1,860
Fixed assets, less accumulated depreciation		50,814	59,836
Total assets	$	1,153,912	1,192,856

Liabilities and Net Assets		2018	2017
Current liabilities:			
Accounts payable and accrued expenses	$	163,425	168,402
Net assets:			
Without donor restrictions		401,432	427,468
With donor restrictions		589,055	596,986
Total net assets		990,487	1,024,454
Total liabilities and net assets	$	1,153,912	1,192,856

See accompanying notes to financial statements.

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Statement of Activities

Year ended December 31, 2018
(with comparative totals for 2017)

	Without donor restrictions	With donor restrictions	Totals 2018	Totals 2017
Revenue and support:				
Contributions	$ 207,804	648,972	856,776	833,989
Contracts	1,425,988	-	1,425,988	1,458,891
Special events, net of expenses	301,933	-	301,933	295,027
Investment income	1,369	-	1,369	2,398
Program income	152,037	-	152,037	157,425
Program material sales	122,207	-	122,207	109,057
Other	1,388	-	1,388	-
Net assets released from restrictions	656,903	(656,903)	-	-
Total	2,869,629	(7,931)	2,861,698	2,856,787
Expenses:				
Program services	2,601,665	-	2,601,665	2,411,755
Fund raising	170,685	-	170,685	158,575
Management and general	123,315	-	123,315	193,015
Total	2,895,665	-	2,895,665	2,763,345
Change in net assets	(26,036)	(7,931)	(33,967)	93,442
Net assets at beginning of year	427,468	596,986	1,024,454	931,012
Net assets at end of year	$ 401,432	589,055	990,487	1,024,454

See accompanying notes to financial statements.

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Statement of Activities

Year ended December 31, 2017

		Without donor restrictions	With donor restrictions	Total
Revenue and support:				
Contributions	$	242,481	591,508	833,989
Contracts		1,458,891	-	1,458,891
Special events, net of expenses		295,027	-	295,027
Investment income		2,398	-	2,398
Program income		157,425	-	157,425
Program material sales		109,057	-	109,057
Net assets released from restrictions		815,405	(815,405)	-
Total		3,080,684	(223,897)	2,856,787
Expenses:				
Program services		2,411,755	-	2,411,755
Fund raising		158,575	-	158,575
Management and general		193,015	-	193,015
Total		2,763,345	-	2,763,345
Change in net assets		317,339	(223,897)	93,442
Net assets at beginning of year		110,129	820,883	931,012
Net assets at end of year	$	427,468	596,986	1,024,454

See accompanying notes to financial statements.

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Statements of Cash Flows

Years Ended December 31, 2018 and 2017

		2018	2017
Cash flows from operating activities:			
Change in net assets	$	(33,967)	93,442
Adjustment to reconcile change in net assets to net cash provided by operating activities:			
Depreciation		10,322	9,982
Unrealized loss (gain) on investments		588	(1,240)
(Increase) decrease in accounts receivable		(102,625)	18,092
(Increase) decrease in contributions receivable		(3,131)	13,689
Decrease (increase) in prepaid expenses		16,733	(11,193)
Decrease in contributions receivable - long term		40	5,670
(Decrease) increase in accounts payable and accrued expenses		(4,977)	50,835
Net cash (used in) provided by operating activities		(117,017)	179,277
Cash flows from investing activities:			
Purchase of property and equipment		(1,300)	(6,080)
Net cash (used in) investing activities		(1,300)	(6,080)
(Decrease) increase in cash and cash equivalents		(118,317)	173,197
Cash and cash equivalents at beginning of year		794,285	621,088
Cash and cash equivalents at end of year	$	675,968	794,285

See accompanying notes to financial statements.

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Statement of Functional Expenses

Year ended December 31, 2018

		Program Services	Fund Raising	Management and General	Total
Personnel and benefits	$	1,975,244	150,601	74,066	2,199,911
Program supplies		138,304	-	-	138,304
Occupancy		109,857	3,831	1,915	115,603
Depreciation		9,083	826	413	10,322
Professional fees and consultants		166,799	7,106	32,088	205,993
Insurance		23,975	2,180	1,090	27,245
Travel		82,666	1,173	5,146	88,985
Office expense		88,437	4,520	8,597	101,554
Other		7,300	448	-	7,748
	$	2,601,665	170,685	123,315	2,895,665

See accompanying notes to financial statements.

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Statement of Functional Expenses

Year ended December 31, 2017

	Program Services	Fund Raising	Management and General	Total
Personnel and benefits	$ 1,760,770	118,601	115,896	1,995,267
Program supplies	131,480	-	-	131,480
Occupancy	108,503	3,836	1,918	114,257
Depreciation	8,684	699	599	9,982
Professional fees and consultants	202,208	25,277	32,647	260,132
Insurance	25,136	2,022	1,734	28,892
Travel	80,411	3,697	1,166	85,274
Office expense	90,898	4,286	7,928	103,112
Bad debt expense	-	-	30,289	30,289
Other	3,665	157	838	4,660
	$ 2,411,755	158,575	193,015	2,763,345

See accompanying notes to financial statements.

(1) Summary of Significant Accounting Policies

(a) Organization

Georgia Center for Child Advocacy, Inc. (the "Organization") mission is to champion the needs of sexually and severely physically abused children through prevention, intervention, therapy, and collaboration. These services are provided at no cost to children who reside in DeKalb and Fulton County. The Organization's role throughout the criminal investigation is to focus on the child's needs, rather than focusing on the crime itself. The Organization was established as a private, non-profit agency in 1987. In 1992, the Organization was the 10th agency in the country to become an accredited member of the National Children's Alliance and the first in Georgia.

(b) Accrual Basis

The financial statements of the Organization have been prepared on the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

(c) Basis of Presentation

The accounting policies of the Organization have been designed to conform to U.S. generally accepted accounting principles (U.S. GAAP) as applicable to not-for-profit organizations.

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly net assets of the Alliance and changes therein are classified and reported as follows:

Without donor restrictions –Net assets that are not subject to donor-imposed stipulations.

With donor restrictions – Net assets subject to donor –imposed stipulations that may or will be met either by actions of the Alliance and/or the passage of time.

(d) Contributions

Contributions received, including unconditional promises to give, are recognized as revenue when assets or a donor's unconditional commitment is received.

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as with donor restrictions support that increases that net asset class. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

(e) Cash and Cash Equivalents

For the purpose of these statements, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to cash and having original maturities of three months or less, when purchased

(f) Investments

Investments are stated at fair value. Securities are carried at market value, as quoted on major stock exchanges. Net realized and unrealized gains or losses on sales of investments are recognized in the period in which they occur.

(g) Property, equipment, and leasehold improvements

Expenditures for furniture, equipment and leasehold improvements are capitalized at cost. Contributed assets are recorded at their fair value at the date of gift. Depreciation is provided on a straight-line basis over the estimated useful lives of the related assets as follows:

	Life
Furniture and fixtures	5 - 7 years
Equipment	3 - 5 years
Leasehold improvements	6 - 7 years

(h) Functional Allocation of Expense

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates of time and effort and space allocations.

(i) Tax Status

The Organization is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code (IRC), though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). Contributions to the organization are tax deductible to donors under Section 170 of the IRC. The organization is not classified as a private foundation.

(j) Use of Estimates

Management of the Organization has made certain estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare the financial statements in conformity with generally accepted accounting principles. Actual results could differ from those estimates.

(Continued)

(k) New Accounting Pronouncements

In August 2016, the FASB issued ASU No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). ASU 2016-14 (1) reduces the number of net asset classes presented from three to two; (2) requires the presentation of expenses by functional and natural classification in one location; and (3) requires quantitative and qualitative disclosures about liquidity and availability of financial assets. The ASU is effective for annual financial statements issued for fiscal years beginning after December 15, 2017. Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

(2) Liquidity and Availability

Financial assets that are available for general expenditure within one year of December 31, 2018 are as follows:

Total assets	$	1,153,912
Less:		
Contributions receivable – greater than one year		(1,820)
Fixed assets, net		(50,814)
Financial assets available within one year	$	1,101,278

The Organization has a line of credit with a bank of $150,000 which is secured by all of the Organization's assets. The line of credit carries a variable interest rate based on the prime rate. At December 31, 2018, there was no amount outstanding on this line of credit.

The Organization manages its financial assets to be available as its operating expenditures, liabilities and other obligations come due. In addition, the Organization invests cash in excess of projected monthly requirements in money market accounts.

(3) Contributions Receivable

Contributions receivable, net, are summarized as follows at December 31, 2018 and 2017:

Unconditional promises expected to be collected in:	2018	2017
Less than one year	$ 20,174	12,043
One year to five years	6,820	11,860
Over five years	-	-
	26,994	23,903
Less allowances for uncollectible promises to give	(10,000)	(10,000)
	$ 16,994	13,903

(Continued)

(4) Investments

At December 31, 2018 and 2017, the fair value of investments is as follows:

		2018	2017
Equity securities	$	2,451	3,039

(5) Fair Value Measurements

The Organization follows the provisions of Statement of Financial Accounting Standards Board (FASB) Accounting Standards Codification ASC 820, *Fair Value Measurements and Disclosures*, for financial assets and liabilities. Under ASC 820, fair value is based on 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. In order to increase consistency and comparability in fair value measurements, ASC 820 establishes a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels. These levels, in order of highest priority to lowest priority, are described as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities.
Level 2: Other significant observable inputs not quoted on active markets, but corroborated by market data.
Level 3: Significant unobservable inputs for the asset that are supported by little or no market activity and that are significant to the fair value of the underlying asset.

The following table summarized the Organization's financial instruments measured at fair value on a recurring basis in accordance with ASC 820 as of December 31, 2018 and 2017:

December 31, 2018:

	Total	Level 1	Level 2	Level 3
Publicly traded securities	$ 2,451	2,451	-	-

December 31, 2017:

	Total	Level 1	Level 2	Level 3
Publicly traded securities	$ 3,039	3,039	-	-

(Continued)

(6) Fixed Assets

Fixed assets consisted of the following at December 31, 2018 and 2017:

	2018	2017
Furniture and fixtures	$ 108,292	108,292
Leasehold improvements	142,163	142,163
Equipment	149,968	148,668
	400,423	399,123
Less accumulated depreciation	(349,609)	(339,287)
	$ 50,814	59,836

(7) Net Assets with Donor Restrictions

Net assets with donor restrictions at December 31, 2018 and 2017 consist of funds for the following:

	2018	2017
Prevention Program	$ 567,000	495,235
General Operating Support	22,055	101,751
	$ 589,055	596,986

During 2018 and 2017, net assets were released from donor restrictions as a result of expenses being incurred to satisfy the restrictions specified by donors or the passage of time are as follows:

	2018	2017
Prevention Program	$536,235	583,489
Capital Improvements	-	79,303
General Operating Support	120,668	152,613
	$656,903	815,405

(Continued)

(8) Commitments

The Organization leases office equipment and space under operating leases for various terms. The Organization's facility is subleased from another nonprofit agency in Atlanta, Georgia. Rent expense was $60,604 for the year ended December 31, 2018.

Minimum lease payments under the terms of these leases are as follows:

2019	$ 62,423

(9) Contracts

During 2018 and 2017, the Organization recorded revenue totaling $1,425,988 and $1,458,891, respectively, related to various government grants and contracts. Of this amount, $67,906 and $114,249, was passed through to a subrecipient organization during 2018 and 2017, respectively.

(10) Retirement Plan

The Organization provides a Simple IRA plan for all employees who have at least $5,000 in wages in the prior year. An employee can contribute up to $10,000 ($12,000 if age 50 or older) annually. The Organization can match the employee's contribution up to 3% of the employee's contribution. The Organization's contribution for the year ended December 31, 2018 and 2017 was $28,633 and $26,569, respectively.

(11) Subsequent Events

Subsequent events have been evaluated through April 23, 2019 which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Schedule of Expenditures of Federal Awards

Year ended December 31, 2018

Federal grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services:				
Substance Abuse and Mental Health Services	93.243	5U79SM063102-02 5U79SM063102-03	$ 67,906	$ 403,541
Pass-Through Programs From:				
Office of the Governor - Georgia: Family Violence Prevention and Services Act	93.671	1801GAFVPS	-	23,575
Georgia Department of Human Services: Office of Prevention & Family Services	93.590	42700-040-0000072588 42700-040-0000061730	-	71,448
Total U.S. Department of Health and Human Services			67,906	498,564
U. S. Department of Justice:				
The Envision Project	16.320	2016-VT-BX-K041	-	104,120
Pass-Through Programs From:				
Office of the Governor - Georgia:				
Victims of Crime Act Grant Program	16.575	2016-VA-GX-0023 2017-VA-GX-0009	-	570,980
Sexual Assault Center	16.575	2015-VA-GX-0057	-	17,636
Children's Advocacy Centers of Georgia:				
National Children's Alliance Grant	16.834	ATLA-GA-SDTVF18	-	65,515
National Children's Alliance Grant	16.834	ATLA-GA-SDTVF18	-	49,670
National Children's Alliance Grant	16.758	ATLA-GA-AFCBT -PA17	-	1,042
Total U.S. Department of Justice			-	808,963
Total Federal Expenditures			$ 67,906	$ 1,307,527

See accompanying independent auditor's report and notes to schedule of expenditures of federal awards.

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Notes to Schedule of Expenditures of Federal Awards

Year ended December 31, 2018

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Organization under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

(2) Summary of Significant Accounting Policies

Expenditures on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Organization has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance only on its Substance Abuse and Mental Health Services grant and The Envision Project grant.

(3) Matching

The Organization matched $144,222 to the Victims of Crime Act Grant for the year ended December 31, 2018 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

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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

The Board of Directors
Georgia Center for Child Advocacy, Inc.:

I have audited, in accordance with auditing standards general 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 Georgia Center for Child Advocacy, Inc. ("the Organization"), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements and have issued my report thereon dated April 23, 2019.

Internal Control over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James DiMichele, CPA

April 23, 2019

James Dykhouse, CPA

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Report on Compliance For Each Major Federal Program And on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

The Board of Directors
Georgia Center for Child Advocacy, Inc.:

Report on Compliance for Each Major Federal Program

I have audited the Georgia Center for Child Advocacy, Inc. ("the Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2018.The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on my audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that I 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 I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In my opinion, Organization's 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 December 31, 2018.

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 my audit of compliance, I considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I 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.

My 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. I did not identify any deficiencies in internal control over compliance that I 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 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 Dykhouse, CPA

April 23, 2019

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Schedule of Findings and Questioned Costs

Year ended December 31, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	unmodified opinion	
Internal control over financial reporting:		
• Material weakness(es) identified?	____yes	X no
• Significant deficiency(ies) identified?	____yes	X none reported
Noncompliance material to financial statements noted?	____yes	X no

Federal Awards

Internal control over major federal programs:		
• Material weakness(es) identified?	____yes	X no
• Significant deficiency(ies) identified?	____yes	X none reported

Type of auditor's report issued on compliance for major federal programs: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CRF 200.516(a)?	____yes	X no

Identification of major federal programs:	CFDA 16.320	The Envision Project
	CFDA 93.243	Substance Abuse and Mental Health Services
	CFDA 93.590	Office of Prevention & Family Services

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	____yes	X no

GEORGIA CENTER FOR CHILD ADVOCACY, INC.

Schedule of Findings and Questioned Costs

Year ended December 31, 2018

Section II – Financial Statement Findings

There were no findings related to the financial statements for the year ended December 31, 2018.

Section III – Federal Award Findings and Questioned Costs

There were no findings and questioned costs related to the financial statements for the year ended December 31, 2018.