

**2018 Iowa Balance of State Continuum of Care (CoC)**

**Final New Project Application: Deadline: Wednesday, August 15, 2018, 11:59 PM (LOI due August 1, 2018)**

Instructions: Answer the questions below. Include a "Self-Score" as indicated.

**APPLICANT NAME AND LOCATION**

|  |  |                 |            |
|--|--|-----------------|------------|
| Organization Name:   | Domestic Violence Intervention Program                           |                 |            |
| Project Name:  | Rapid Rehousing Services for Victims of Domestic Violence        |                 |            |
| Type of Project (Permanent Supportive Housing, Rapid Rehousing, Joint Transitional Housing & Rapid Rehousing, DV Bonus Rapid Re-Housing, or DV Bonus Joint TH-RRH) | DV Bonus Rapid Re-Housing  |                 |            |
| Project Name:  | Rapid Rehousing Services for Victims of Domestic Violence        |                 |            |
| Anticipated Renewal Amount:  | \$250,000  |                 |            |
| Address:   | Street: 1105 S. Gilbert Ct. Suite 300                            | City: Iowa City | Zip: 52240 |
| Primary Contact (w/Email & Phone):   | Kristie Fortmann-Doser, kristie@dvi Iowa.org, 319.356.9863 ext 2 |                 |            |
| Secondary Contact (w/Email & Phone):   | Wendy Han, wen@dvi Iowa.org, 319.356.9863 ext 1                  |                 |            |
| Is your agency currently registered in the Federal System for Award Management?:   | Circle or Enter: Yes   | DUNS #:         | 614880438  |

**THRESHOLD ASSURANCES (required)**

**Projects MUST meet ALL of these requirements to be eligible for consideration.**

Will the project be free of the following barriers to accessing housing and services? Verify that each barrier described will NOT exist:

|  |               | Assurances met? | Assurances met? | Threshold Notes |
|--|---------------|-----------------|-----------------|-----------------|
| a. Client having too little or no income:  | Not a barrier | Yes             |                 |                 |
| b. Client having a criminal record with exceptions for state-mandated restrictions:  | Not a barrier |                 |                 |                 |
| c. Client fleeing domestic violence (e.g., lack of a protective order, period of separation from abuser, or law enforcement involvement):  | Not a barrier |                 |                 |                 |
| d. Client having (or not having) a previous address within Iowa:   | Not a barrier |                 |                 |                 |
| e. Project failing to comply with HUD's 2016 Gender Identity Rule: ( <a href="https://www.hudexchange.info/resource/1991/equal-access-to-housing-final-rule/">https://www.hudexchange.info/resource/1991/equal-access-to-housing-final-rule/</a> ) | Not a barrier |                 |                 |                 |

**CONTINUUM OF CARE PARTICIPATION (9 points, questions 1-4)**

**1 Local Participation:** Since January 2017, have representatives of your agency attended meetings as part of organizing a Coordinated Services Region (CSR) that includes your local service area OR attended meetings of your organized local planning group? Posted meeting minutes must be able to verify attendance. List meetings below. (1 point for each meeting attended, up to 3 points)

| Representative (Name of Individual) | Region or Planning Group                   | Date Attended | Self-Score<br>(up to 3) | CoC Score<br>(up to 3) | Scoring Notes |
|-------------------------------------|--|---------------|-------------------------|------------------------|---------------|
| Bronis Perteit                      | Johnson/Washington Co                      | 8/1/2018      | 3                       |                        |               |
| Kristal Yotter                      | Southeast Iowa Coordinated Services Region | 6/28/2018     |                         |                        |               |
| Bronis Perteit                      | Southeast Iowa Coordinated Services Region | 6/28/2018     |                         |                        |               |

**2 ICH Participation:** Since January 2017, have representatives of your agency attended at least three bimonthly meetings of the Iowa Council on Homelessness? Note that anyone can participate in Council meetings even if not a voting member. Posted meeting minutes must verify attendance. (1 point if at least three meetings attended)

| Representative (Name of Individual) | Date Attended | Three meetings attended? Circle or enter: yes. | Self-Score<br>(up to 1) | CoC Score<br>(up to 1) | Scoring Notes |  |
|-------------------------------------|---------------|--|-------------------------|------------------------|---------------|--|
| Bronis Perteit                      | 7.20.17       |  |                         | 1                      |               |  |
| Bronis Perteit                      | 5.18.18       |  |                         |                        |               |  |
| Bronis Perteit                      | 1.19.18       |  |                         |                        |               |  |

**3 ICH Committee Participation:** Since January 2017, have representatives of your project attended at least three meetings of one or more Iowa Council on Homelessness committees, including work groups such as the Coordinated Entry Workgroup? Note that anyone can participate in committee meetings even if not a Council member. Posted meeting minutes must verify attendance. (1 point for each meeting attended, up to 3 points)

| Representative (Name of Individual) | Committee | Date Attended | Self-Score<br>(up to 3) | CoC Score<br>(up to 3) | Scoring Notes |
|-------------------------------------|-----------|---------------|-------------------------|------------------------|---------------|
|                                     |           | XX/XX/XXXX    | 0                       |                        |               |
|                                     |           | XX/XX/XXXX    |                         |                        |               |
|                                     |           | XX/XX/XXXX    |                         |                        |               |

**4 Other CoC Participation:** Have representatives of your project participated in any of the following activities? Participation records must verify attendance. (1 point for each activity, up to 2 points)

| Activity   | Representative (Name of Individual) | Self-Score<br>(up to 2) | CoC Score<br>(up to 2) | Scoring Notes |
|--|-------------------------------------|-------------------------|------------------------|---------------|
| 2017 or 2018 HUD Peer-to-Peer Symposium; Symposium planning meeting or 2017 HousingIowa Conference | Bronis Perteit                      |                         |                        |               |

|   |             |             |   |  |
|---|-------------|-------------|---|--|
| Local Unsheltered 2018 Point-in-Time Street Count | County/ies: | Elias Ortiz | 2 |  |
|---|-------------|-------------|---|--|

**AGENCY EXPERIENCE (49 points, questions 5-10)**

**5 Agency History: Describe the agency's experience in effectively addressing homelessness, including permanent supportive housing and/or supportive services or prevention services for those experiencing or at risk of homelessness. (10 points)**

The mission of the Domestic Violence Intervention Program is to provide comprehensive support and advocacy services to victim/survivors, focusing on immediate and long-term safety, empowerment, dignity, and hope. In collaboration with the community, we strive to end domestic abuse through education, accountability, and social justice. We provide emergency/safety services, crisis intervention/advocacy services, trauma-informed care support, and services for independence from an abusive partner (including housing, economic literacy, and job placement). Our program works collaboratively with a wide range of criminal justice, housing, health care, social services, education and faith-based systems in each of our counties to ensure victims have access to the support and resources they need to survive and thrive. Our services are critical – domestic violence is a crime that causes homelessness and trauma. Perpetrators of domestic violence have unprecedented leverage against their victim – based on their knowledge, access to the victim, capacity to corrupt the victim’s resources and threaten those they hold most dear – making emergency safety and comprehensive services necessary and important.

The Domestic Violence Intervention Program was created in 1979, opening our first emergency shelter in 1980, and has provided crisis intervention services to more than 37,000 victims of domestic violence and their children for the past 39 years. Over the years DVIP has grown from serving 1 county to currently serving 8 (Cedar, Des Moines, Henry, Iowa, Johnson, Lee, Van Buren, Washington), including a diverse range of urban and rural counties, covering more than 4780 square miles, with a population of more than 295,000. DVIP currently owns our main shelter building, built in 1993, with the mortgage retired in 2001. In addition to our shelter location, we also collaborate with the YMCA of Burlington to provide Transitional Housing and supportive services in their former shelter location. This collaboration was new in 2018.

One of the greatest barriers victim/survivors face is finding affordable housing. DVIP’s Housing Program (begun in 2009) provides financial/rental assistance and case management services to families impacted by domestic violence as they transition and/or maintain independent housing in the community. When a victim/survivor requires housing assistance, they work with our Housing Coordinator, who conducts an assessment using the VI-SPDAT (Vulnerability Index – Service Prioritization Decision Assistance Tool) to determine risk and prioritization for assistance. The VISPDAT score is entered into a Coordinated Entry system. This system (CES) streamlines the process of finding housing for those who are facing homelessness, recently homeless or chronically homeless — with the goal of housing the most vulnerable people first. Each program participant must be an adult who is homeless due to domestic violence. Participants may have children in the household, mental health and/or chemical dependency issues, and have an area median income at 30% or less. Participants qualify for security deposit and rental assistance (3 months minimum, up to 12 months as evaluated) with case management support services. Once a participant has completed our housing program, follow up assessments are done at 3, 6 and 9 months to provide housing stability support, referrals and safety planning.

In the past year DVIP served 341 adults and youth in our emergency shelter, provided Rapid Re-Housing to 188 adults and youth and Homelessness Prevention services to 593 individuals. 88% of those participating in our Rapid Re-Housing program exited to permanent housing destinations. DVIP has maintained an average above 78% for the past three years. 45% of our shelter residents exited to permanent housing.

| Self-Score<br>(up to 10) | CoC Score<br>(up to 10) | Scoring Notes |
|--------------------------|-------------------------|---------------|
| 10                       |                         |               |

**6 Grant and Fundraising History: Describe the agency's experience in utilizing funds to address homelessness from sources including federal, state, local governments and private funds such as United Way, community foundation and individual donors. (10 points; 2 for each type of source described here)**

DVIP receives and has fully expended funds to provide direct aid housing assistance, Rapid Re-Housing, Homelessness Prevention, Transitional Housing and Emergency Shelter from the following funding sources:

Federal

- Emergency Solutions Grant (HUD) – Rapid Re-Housing, Homelessness Prevention, Emergency Shelter
- Victims of Crime Act (Office on Violence Against Women, Dept. of Justice) - Supportive Services including housing, emergency shelter and crisis intervention
- Family Violence Prevention Fund (Office on Violence Against Women, Dept. of Justice) ) - Supportive Services including housing, emergency shelter and crisis intervention
- Violence Against Women Act (Office on Violence Against Women, Dept. of Justice) ) - Supportive Services including housing, emergency shelter and crisis intervention
- Transitional Housing Grant (Office on Violence Against Women, Dept. of Justice) – transitional housing
- Community Development Block Grant (HUD) – emergency shelter
- Emergency Food and Shelter Program (FEMA) – emergency shelter

State of Iowa

- Iowa Attorney General’s Crime Victim Assistance Division – Housing Services and Emergency Shelter
- Decategorization Funds for Johnson, Washington and Van Buren Counties – Supportive Services including housing , emergency shelter and crisis intervention

Local Municipalities - Supportive Services including housing, emergency shelter and crisis intervention

- Johnson County Board of Supervisors
- Cedar County Board of Supervisors
- Lee County Board of Supervisors
- Iowa City
- Coralville
- North Liberty
- Solon

Foundations and United Way - Supportive Services including housing, emergency shelter and crisis intervention

- Community Foundation of Johnson County
- Iowa County Community Foundation
- United Way of Johnson and Washington Counties
- Mary Kay Foundation – emergency shelter
- Keokuk Community Foundation – for housing and emergency shelter

Private Corporations or Individual Donors

- YMCA of Burlington - \$34,000 annually for transitional housing
- Individual Donors – approximately \$190,000 annually for housing and emergency services

| Self-Score<br>(up to 10) | CoC Score<br>(up to 10) | Scoring Notes |
|--------------------------|-------------------------|---------------|
| 10                       |                         |               |

7 Describe your agency's basic organization and management structure as it relates to this proposed project. Include relationship of any sub-contractors: (10 points)

Domestic Violence Intervention Program

| Self-Score<br>(up to 10) | CoC Score<br>(up to 10) | Scoring Notes   |
|--------------------------|-------------------------|---|
|                          |                         | Rapid Rehousing Services for Victims of Domestic Violence |

DVIP is a private non-profit with 501(c)3 status since 1979. DVIP receives mission based governance leadership from our board of 10 volunteers representing a range of professional experience and compassion for victims of domestic violence. The board meets monthly to provide oversight and evaluation. DVIP maintains and follows ethics and policy manuals related to client service, confidentiality, financial management and safe organizational practices. Our organization is led by Kristie Fortmann-Doser, the Executive Director, who has worked with victims of domestic violence and sexual assault for more than 30 years. She has led the agency since 2004 and has seven years' experience engaging in the Housing First model. The management team in support of this project includes Delaney Dixon, Assistant Executive Director, and Bronis Perteit, the Director of Client Advocacy Services. Dixon has been with DVIP for 19 years and is responsible for the implementation of direct services. She oversees the daily operations of our emergency shelter and crisis intervention services, as well as outreach and housing services. Perteit has been with DVIP for six years and supervises staff providing housing services. Perteit is our resident expert in housing services, Rapid Re-Housing, Coordinated Entry System and leadership liaison to local and state collaborative partners related to housing services for victims of domestic violence at DVIP. Perteit is responsible, under the supervision of the Assistant Executive Director and Executive Director, for implementing grant programs related to Transitional Housing, Rapid Re-Housing and Homelessness Prevention. She supervises staff in our eight county service area, including 2.5 FTE Housing Specialists/Coordinators. The following are collaborative local and state programs DVIP partners with in providing housing services:

- Johnson County Local Homeless Coordinating Board – Member and Committee Involvement
- Johnson County Affordable Housing Coalition – Member and Committee Involvement
- Iowa City Housing Fellowship – DVIP representative is a member of the Board of Directors
- Emergency Food and Shelter Program – DVIP representative is Chair of the is board
- Johnson County System of Care – Member and Committee Involvement
- Johnson and Washington County CoC - – Member and Committee Involvement
- Southeast Iowa Coordinated Entry CoC – Member and Committee Involvement
- Iowa Council on Homelessness – Meeting attendees
- Iowa Coalition Against Domestic Violence – Member and Committee Involvement

DVIP has no sub-contracts at this time, but has partnered with organizations like Goodwill of the Heartland for employment services, HACAP for housing units and Shelter House of Johnson County to partner on our local CoC. These organizations are vital to successful housing services in Johnson County. In addition we have begun partnering more actively over the past year with the development of the Southeast Iowa Coordinated Services Region.

10

**Explain the current homelessness need that this project proposes to address and why and how this particular project is likely to reduce or eliminate this need. Cite available data relevant to the community/ies to be served and to the identified need. Describe any resources currently addressing this need. How would this project be truly “new” in terms of the services provided and the population to be served?**

**For example, if the need addresses a particular subset of those experiencing/at risk of homelessness, (i.e. chronically homeless individuals), include information about the number of such individuals in the proposed service area. Indicate the number of units currently available for the population, the existing programs managing any such units and cite waiting lists if they exist. Describe the additional units this project would make available and your agency’s ownership and/or relationship with ownership of the units. (10 points)**

|   | Self-Score<br>(up to 10) | CoC Score<br>(up to 10) | Scoring Notes |
|---|--------------------------|-------------------------|---------------|
| <p>For the purposes of this application, DVIP is focusing on two issues: underserved victims of domestic violence seeking housing and reaching elderly victims of domestic violence that are homeless or in danger of being homeless. Focusing on reaching homeless victims of domestic violence over the age of 65 is critical, as this is a population that is nearly invisible in the domestic violence field. Less than 1% of the women DVIP serves are over the age of 65, and this number is similar for programs across the state. The goal of this application, in addition to meeting gaps in services that already exist, DVIP will create partnerships with Elder Services, Meals on Wheels, Visiting Nurse Associations, Care Centers and In-Home Services to create opportunities to reach victims of domestic violence. We will capitalize on our relationships with Churches and Housing Property Management firms to increase resources for elderly victims that are in danger, and at risk of or are currently homeless.</p> <p>Homelessness in Iowa is a significant crisis, and due primarily to poverty, with affordable housing compounding the impact of poverty throughout Iowa. The Institute on Community Alliance (ICA) estimates that more than 17,500 individuals in the eight counties DVIP serves face abject poverty. In 2016 ICA estimates 2027 individuals were homeless in DVIP's eight counties (Cedar, Des Moines, Henry, Iowa, Johnson, Lee, Van Buren and Washington). These estimates are based on HMIS data and HUD extrapolation formulas.</p> <p>Approximately 63% of women who are homeless have been victims of intimate partner violence and 50% state domestic violence was the immediate cause of their homelessness. This significant statistic lends importance and understanding to HUD's commitment to naming fleeing domestic violence as a primary definition of homelessness. In addition, HUD's additional three definitions have direct correlations to the vulnerability caused by this crime: victims residing in emergency shelters to escape violence, individuals losing their primary nighttime residence, or families with children who are unstably housed (typically due to moving multiple times related to violence, disability due to physical or mental injury or barriers to employment due to violence). Domestic violence creates vulnerability to homelessness for women and children with limited economic resources. Among mothers with children experiencing homelessness, more than 80% had previously experienced domestic violence.</p> <p>In the supplemental DV Bonus questions, there is a table that outlines DVIP's current service area, including eight counties (Cedar, Des Moines, Henry, Iowa, Johnson, Lee, Van Buren and Washington). It demonstrates the significant gaps in support for victims seeking to leave an abusive partner.</p> <p>Over the past year, DVIP partnered with an anonymous donor through JP Morgan to increase community engagement and awareness of our services in our service area. The success we are seeing includes a 14% increase of requests for services and a 31% increase in requests for housing services.</p> | 10                       |                         |               |

| 9 <b>Financial Capacity:</b> (2 points for yes; must attach letter) |  | Circle or enter: | Self-Score<br>(0 or 2) | CoC Score<br>(0 or 2) | Scoring Notes |
|---|--|------------------|------------------------|-----------------------|---------------|
| Does your agency undergo annual audits by a CPA?                    |  | Yes              | 2                      |                       |               |
| Attach letter from your most recent audit.                          |  |                  |                        |                       |               |

| 10 <b>Administration Costs:</b> (2 points if 7.0% or less)  |  |    | Self-Score<br>(up to 2) | CoC Score<br>(up to 2) | Scoring Notes |
|---|--|----|-------------------------|------------------------|---------------|
| a) What percentage of the budget requested will be used as administrative costs, i.e., costs other than direct program expenses and salary/benefits of staff working directly on the project? |  | 7% | 2                       |                        |               |

b) Briefly describe your agency's financial staffing and capacity: (up to 5 points)

DVIP's Financial Controller is a licensed CPA with a Master's degree with more than 20 years experience. She has worked with non-profits for the past five years. She brings a broad base of experience and expertise. As DVIP has grown over the past ten years we have outsourced basic accounting activities to local accounting firms as needed to support federal grant compliance. Finally, for larger contracts (\$500,000 or more) that are singular projects or require us to sub-contract funding, we have outsourced or hired staff to ensure federal grant compliance.

| Self Score<br>(up to 5) | Self Score<br>(up to 5) | Scoring Notes |
|-------------------------|-------------------------|---------------|
| 5                       |                         |               |

### PROJECT DESIGN (23 points, questions 11-14)

| 11 <b>Project Type:</b> (10 points)   |  |  | Self-Score<br>(0 or 10) | CoC Score<br>(0 or 10) | Scoring Notes |
|---|--|--|-------------------------|------------------------|---------------|
| <b>Mark one:</b><br><input type="checkbox"/> -Permanent supportive housing project that meet requirements of DedicatedPLUS or 100% dedicated for chronically homeless individuals and families (10 points)<br><input type="checkbox"/> -Rapid Rehousing project that serve individuals and families, including unaccompanied youth who meet the criteria outlined in HUD's 2018 NOFA (10 points)<br><input type="checkbox"/> -Hybrid Joint TH and PH-RRH component project (10 points)<br><input checked="" type="checkbox"/> -DV Bonus Rapid Re-Housing (10 points)<br><input type="checkbox"/> -DV Bonus Joint TH-RRH Program (10 points) |  |  | 10                      |                        |               |



**12 Housing First: Will the project ensure participants are NOT terminated for the following reasons, as evidenced by a written termination policy attached to the application? (select all that apply) (5 points; MUST attach written termination policy for points)**

|  |                                |
|--|--------------------------------|
| Failure to participate in supportive services and/or failure to make progress on a service plan: (1 point if yes AND matches attached termination policy)      | <b>Circle or enter:</b><br>Yes |
| Loss of income or failure to improve income: (1 point if yes AND matches attached Termination Policy)  | <b>Circle or enter:</b><br>Yes |
| Active substance abuse: (1 point if yes AND matches attached termination policy)   | <b>Circle or enter:</b><br>Yes |
| Any other activity not covered in a lease agreement typically found in the project's geographic area: (1 point if yes AND matches attached termination policy) | <b>Circle or enter:</b><br>Yes |

**and ensure that:**

|   |                                |
|---|--------------------------------|
| Every effort is made to help participants transition to other housing options when continuation in this project is jeopardized or about to expire? (1 point if yes) | <b>Circle or enter:</b><br>Yes |
|---|--------------------------------|

**Self-Score (up to 5)      CoC Score (up to 5)      Scoring Notes**

|   |  |  |
|---|--|--|
|   |  |  |
| 5 |  |  |

**13 Supportive Services: Indicate how clients will be served. (Up to 5 for a; 1 each for b-d)**

|   |
|---|
| a. Briefly describe how clients will be assisted with obtaining and remaining in permanent housing:<br>At the center of our Rapid Rehousing services for victims of domestic violence is trauma informed care that understands that victims are the expert of their experience. Our services function through three important lenses: empowerment, accessibility and safety. Victim/survivors are always in control of the depth and breadth of the services they access from |
|---|

**Self-Score (Up to 5)      Self-Score (Up to 5)      Scoring Notes**

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

our organization, nationally recognized as the Voluntary Services Model. Our Mobile Advocacy services seek to bring our services to survivors, rather than expecting them to come to us for support. Finally, perpetrators of domestic violence stalk their intimate partner on average for 21 months after the victim leaves – all of our services and resources must take into consideration victim/survivor safety and abuser’s attempts to undermine or sabotage resources. These elements are critical philosophical perspectives not typical within homelessness services, as they speak specifically to the needs of victims of domestic violence that are homeless as a result of the abusive behaviors of their former partner.

To provide Rapid Rehousing services, DVIP focuses on three primary goals:

- The development of critical partnerships with housing resources, including community social services collaborations, landlord and property management, business and churches that can assist with immediate needs and educating community members on the need to identify and maintain affordable community housing.
- Provide housing direct aid and assistance to victim/survivors, including locating appropriate long term housing, education resources on good tenancy, and funding for housing acquisition (may include security deposits, rent, utilities/deposits, and move-in expenses). DVIP also works with local partners to meet “soft” needs like furniture and household equipment that can burden home acquisition.
- Case Management services help stabilize families in new housing and for the coming year or more. Case management focuses on skill development, resource mining as needs change and trauma care responsive to victimization. We meet with clients once to twice weekly or monthly as needed to assist survivors in developing and then self-monitoring goals and budgets for the short and long term. Our community partnerships help us address some of the barriers specific to domestic violence such as single income households, high rates of depression, lack of work history, lack of connections due to isolation, lack of common items like driver’s licenses, evictions/broken leases, credit history problems, past due bills and literally having nothing to move into a home. For many victims lack of access to transportation and family support is common. Sometimes criminal history barriers exist. All of these issues, including continued abusive behaviors by a former partner can make it difficult to meet typical expectations of Rapid Rehousing programs and are part of what DVIP takes into consideration for goals/objectives in providing support services. Once survivors reach the goals for completion of their involvement, supportive services may continue episodically. DVIP continues to follow-up at 3, 6, 9, and 12 month intervals after last contact.

|   |  |  |
|---|--|--|
| 5 |  |  |
|---|--|--|

**Self-Score (up to 3)**      **CoC Score (up to 3)**

**14 Check below for each statement that is true for this project. (1 point for each "yes")**

|   |                                |
|---|--------------------------------|
| b. At least semi-annual follow-ups will be conducted with participants after project exit to ensure and verify that mainstream benefits are received and renewed (and for RRH projects, to ensure and verify that housing stability is maintained). | <b>Circle or enter:</b><br>Yes |
| c. Project participants will have access to SSI/SSDI technical assistance provided by the applicant, a sub-recipient, or partner agency.  | <b>Circle or enter:</b><br>Yes |
| d. Transportation assistance will be provided to clients to attend mainstream benefit appointments, employment training, or jobs.   | <b>Circle or enter:</b><br>Yes |

|   |  |  |
|---|--|--|
|   |  |  |
|   |  |  |
| 3 |  |  |

**PROJECT EVALUATION PLAN (5 points, question 15)**

15

**Project Evaluation:** (up to 5 points for a.; b-d for establishing baseline only)

| a. Number of participants to be served in project year.   | Number: 375 | Self-Score<br>(0 to 5) | CoC Score<br>(0 to 5) | Scoring Notes |
|---|-------------|------------------------|-----------------------|---------------|
| Justify estimated number, citing previous history and other relevant factors, including local homeless data. Last year DVIP served 188 individuals in our Rapid Rehousing program, this increase includes a 175% calculation based on staffing increase and direct aid dollar increase.       |             | 1                      |                       |               |
| b. Estimate the percentage of all adult participants who increased <u>total income</u> (earned AND non-employment) from entry to exit: This is based on current numbers with shelter residents, as approximately 30% of victims are employed at the time they are seeking housing assistance. | 65%         | 1                      |                       |               |
| c. Estimate the percentage of successful exits: This is based on current data and expectations for continued success rates.   | 88%         | 1                      |                       |               |
| d. Percentage of all participant leavers who exit to shelter, streets or unknown: This percentage is based on calculations related to our current number and the capacity increased staffing and direct aid dollars could diminish that number.   | 12%         | 1                      |                       |               |

**BUDGET (14 points, question 16)**

**Budget request:** Provide a summary budget for the proposed project. Include the amounts that will be requested in each relevant category, according to HUD’s rules for the particular proposed project. Include the total budget request. Also include the amount that will be requested for administration, referencing #9 above. Use space below or attach separately. (14 points)

16

|  |                       | Requested Funds | Self Score<br>(Up to 14) | CoC Score<br>(Up to 14) | Scoring Notes |
|--|-----------------------|-----------------|--------------------------|-------------------------|---------------|
| 2FTE Housing Specialists                 | \$35,000 per employee | \$70,000        |                          |                         |               |
| Benefits, FICA                           | .0765 of total salary | \$5,355         |                          |                         |               |
| .5 FTE Employment Specialist             | \$17,500              | \$17,500        |                          |                         |               |
| Benefits, FICA                           | .0765 of total salary | \$1,338         |                          |                         |               |
| Direct Aid, Rental Assistance, Utilities |                       | \$138,307       |                          |                         |               |
| Supervision                              | 7% of Total           | \$17,500        |                          |                         |               |
|  | Total Request         | \$250,000       |                          |                         |               |
|  |                       |                 |                          |                         |               |
|  |                       |                 |                          |                         |               |
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**CERTIFICATION**

I certify that to the best of my knowledge and belief, the responses provided above in this application are true, accurate and complete. I further understand that false or incomplete information may result in this application being ineligible for funding.

*Kristie Fortmann-Doser*

Primary Contact

August 15, 2018

Date

**SUBMISSION CHECKLIST**

Be sure you have:

- \* completed a response and self-score for each item appropriate to your project
- \* attached a copy of your termination policy
- \* attach a copy of your most recent audit letter
- \* attach an itemized budget (if not in text of application)
- \* provided the appropriate signature on the CERTIFICATION box above (You may insert a signature electronically or print the page, sign and send as a scanned attachment.)
- \* Indicate the agency/project name on each final page of the submitted application.
- \* If applying for the DV Bonus, include the DV BONUS SUPPLEMENT application questions and responses in the application package.

\* submit as ONE PDF by 11:59 pm Wednesday August 15, 2018 to [amber.lewis@iowa.gov](mailto:amber.lewis@iowa.gov).

## 2018 Iowa Balance of State CoC DV BONUS SUPPLEMENT to 2018 New Project Application Form

### *DVIP Response*

#### **A. Describe (limit 1,000 characters):**

- (1) how many domestic violence survivors the CoC is currently serving in the CoC's geographic area;
- (2) the data source the CoC used for the calculations; and
- (3) how the CoC collected the data.

The Domestic Violence Intervention Program served 1746 individuals in our eight county service area. We are part of two CoC regions: Johnson/Washington Counties and the Southeast Iowa CoC Region. Data specific to our housing services was collected through our services and added to the HMIS system. Our regions are just enacting CoC data/assessment systems. Our housing services data includes:

- Emergency Shelter Services for 341 adults and youth, including 179 households.
- Rapid Rehousing Services for 188 adults and youth, including 93 households.
- Homelessness Prevention Services for 593, including 382 households.

Data was collected through the agency intakes and VISPDAT.

#### **B. Describe (limit 1,000 characters):**

- (1) how many domestic violence survivors need housing or services in the CoC's geographic area;
- (2) data source the CoC used for the calculations; and
- (3) how the CoC collected the data.

2016 Adult Female Population, from the Iowa Data Center

|               | Total Pop | Adult F | 5% (1 in 19)<br>Projected<br>Victims | 53%<br>Leave | DVIP 2018 |
|---------------|-----------|---------|--------------------------------------|--------------|-----------|
| Cedar         | 18,543    | 7,030   | 351                                  | 186          | 36        |
| Des Moines    | 39,417    | 16,981  | 848                                  | 449          | 88        |
| Henry         | 19,863    | 7,313   | 366                                  | 194          | 23        |
| Iowa          | 16,103    | 6,174   | 308                                  | 163          | 14        |
| Johnson       | 149,210   | 53,090  | 2,654                                | 1,406        | 300       |
| Lee           | 34,295    | 13,352  | 668                                  | 354          | 57        |
| Van Buren     | 7,157     | 2,744   | 137                                  | 73           | 8         |
| Washington    | 22,281    | 8,246   | 412                                  | 218          | 24        |
| <b>Totals</b> |           | 114,930 | 5,744                                | 3,043        | 550       |

|       | Adult F<br>65+ | 5% (1 in 19)<br>Projected<br>Victims | 25%<br>Leave | DVIP 2018 |
|-------|----------------|--------------------------------------|--------------|-----------|
| Cedar | 1,868          | 93                                   | 23           | 6         |

|            |        |       |     |    |
|------------|--------|-------|-----|----|
| Des Moines | 5,629  | 281   | 70  | 4  |
| Henry      | 1,976  | 99    | 25  | 1  |
| Iowa       | 1,674  | 84    | 21  | 0  |
| Johnson    | 7,710  | 385   | 96  | 11 |
| Lee        | 3,778  | 189   | 47  | 1  |
| Van Buren  | 802    | 40    | 10  | 0  |
| Washington | 2,274  | 114   | 28  | 1  |
|            | 25,711 | 1,285 | 320 | 24 |

**C. Based on questions above (limit 1,500 characters):**

- (1) describe the unmet need for housing and services for DV survivors, or if the CoC is applying for a DV Coordinated Entry project, describe how the current Coordinated Entry is inadequate to address the needs of DV survivors;**
- (2) quantify the unmet need for housing and services for DV survivors;**
- (3) describe the data source the CoC used to quantify the unmet need for housing and services for DV survivors; and**
- (4) describe how the CoC determined the unmet need for housing and services for DV survivors.**

The unmet need is demonstrated in the number of projected victims, the number expected to leave an abusive relationship and the difference between that number and the number of individuals served by DVIP in FY18.

Data was collected from HMIS, the Iowa Data Center and DVIP. The definitions for the table includes:

Adult F = the number of females in the county

5% = the estimate of females that are victims of domestic violence in the county\*

53% or 25% = the estimate of victims that will leave the relationship permanently in the county and potentially require housing\*

DVIP 2018 = the number of adult female victims DVIP served in the county

\* Estimate percentages calculations are based on research performed by the National Network to End Domestic Violence through a grant from the US Department of Justice.

\* There is no estimate percentage for female victims over 65 leaving their partners permanently, this estimate is based on general expertise in the field and is solely for demonstration purposes.

**D. Describe how the DV Bonus project(s) being applied for will address the unmet needs of domestic violence survivors. (limit 1,000 characters)**

Our capacity to support Rapid Rehousing is strictly limited to the amount of funds we have available and the number of staff we have to support case management services. An expansion of these resources will impact

the unmet needs of domestic violence survivors. This project also aims to increase access to Rapid Rehousing funds for victims of domestic violence over 65. Resources do not exist at this time to implement a coordinated effort targeting this underrepresented population. There are generational differences in how victims reach out for services, with individuals over 65 being uniquely isolated due to health and accessibility. Additional resources will allow DVIP staff to create partnerships with organizations that currently serve the elderly in ways that we do not currently have the resources to accomplish. With partnerships we can expand both our knowledge and that of our partners in responding to domestic violence for victims over 65.

**E. Address the capacity of each project applicant applying for DV bonus projects to implement a DV Bonus project by describing (limit 2,000 characters):**

- (1) rate of housing placement of DV survivors;**
- (2) rate of housing retention of DV survivors;**
- (3) improvements in safety of DV survivors; and**
- (4) how the project applicant addresses multiple barriers faced by DV survivors.**

DVIP's rate of placement for Rapid Rehousing is 88%. 67% of survivors retain their housing 12 months after acquisition.

DVIP has developed relationships with private and corporate property owners to improve access for victims. We educate owners on the benefits of partnership (educated renters, DVIP funds to respond to property damage by a perpetrator, financial assistance) and engage their commitment to safe neighborhoods. We partner with local banks, food programs, second hand stores, furniture store, local schools, churches, and service clubs to ensure victims have basic needs met.

We meet with survivors to assist in developing and self-monitoring goals and budgets. Our community partnerships help address barriers specific to domestic violence such as single income households, high rates of depression, lack of work history, isolation, lack of common items like driver's licenses, evictions/broken leases, credit history, past bills and literally having nothing to move into a home. For many lack of access to transportation and family support is common. Sometimes criminal history barriers exist. All of these issues, including continued abusive behaviors by a former partner can make it difficult to meet typical expectations of Rapid Rehousing programs. Trauma informed care is an important part of this initial stage of involvement – our capacity to build a strong rapport and respect that experiencing trauma undermines victim's sense of safe relationships with others help make us more accessible and believable as a resource. We focus our early efforts on helping survivors develop coping skills and how to re-establish trust and connections with others and the wider community. DVIP uses evidence based Motivational Interviewing techniques because it is a model that is strength based and victims centered collaboration. Through our collaborative relationship with victims, we provide opportunities for victims to heal, examine safety and connect with the community.

## Rapid Rehousing Program Policies

### Referral Process

All households being referred for Rapid Re-Housing assistance must be assessed by using DVIP's Vulnerability Index-SPDAT. DVIP is currently also working with our CoC to confirm the process for a Centralized Access Point. for Johnson and Washington. DVIP will also be part of the process to develop policies and procedures for counties we serve that fall into the Southeast CoC, once created.

### Documentation

DVIP is responsible for gathering documentation to assist with centralized intakes when working with clients. DVIP must inform clients of the process affiliated with centralized intake and request their permission to share confidential information. DVIP must comply with client wishes regarding confidential information.

### Homeless Management Information System

All rapid re-housing clients, except clients fleeing domestic violence and/or coming to the program from a domestic violence shelter, must be entered into HMIS. DVIP participates in HMIS, with client awareness and permission. Clients may refuse to have confidential or identifying information entered into HMIS.

### Eligibility

For ESG-funded projects, eligible households must:

- a. Meet Category 1 or 4 of the HUD homeless definition;
- b. Have a combined household income at entry and at recertification that is no more than 50% of the Area Median Income.
- c. Develop a reasonable plan to be able to maintain housing after assistance ends. A reasonable plan may include a 12 month budget, the financial assistance worksheet, and or a narrative description of changes in household circumstances that will allow them to maintain housing after assistance ends.

### Progressive Engagement

DVIP will determine the amount of rent and utility assistance and/or supportive services households will receive using the progressive engagement approach. Households will be asked to identify the minimum amount and duration of assistance needed to achieve housing stability. Unless the requested amount exceeds DVIP's standards or the requested duration is longer than three months, staff should begin with the amount identified by the household. If it becomes clear after 90 days that the



amount and/or duration are not enough, the household will be reassessed, and the amount and duration of assistance may be adjusted based on additional resources available to the program. If it becomes clear that a rapid re-housing intervention is insufficient and or inappropriate for a particular household, DVIP will work with centralized intake and/or other housing providers and community resources to find a more suitable program.

### Re-Housing Standard Timeframe

Households should be housed within 30 days of acceptance into the program.

### Housing Quality Standards

Housing for which rental assistance is paid with Rapid Re-Housing funds must meet HUD housing quality standards. Before any assistance will be provided on behalf of a program participant, the unit must pass a HQS Inspection. Assistance will not be provided for units that fail to meet HQS, unless the owner corrects any deficiencies within 30 days from the date of the initial inspection and the inspector verifies that all deficiencies have been corrected.

### Lead Based Paint

Units to be occupied by households with child(ren) age 6 or under must pass a lead based paint visual assessment.

### Ongoing Assessment of Supportive Services

At the time of eligibility reassessment (approximately every 90 days of service), DVIP must conduct an assessment of the supportive services needed by the residents, the availability of such services, and the coordination of services needed to ensure long-term housing stability and must make adjustments, as appropriate.

### Changes in Circumstances.

Participants must notify the provider of changes in the participant's income or other circumstances (e.g., changes in household composition) that affect the participant's need or eligibility for assistance.

### Termination.

DVIP may only terminate assistance to a household if the household reveals information after program entry that makes them ineligible for the program. In the case of eviction by the landlord, the agency may continue to provide assistance to a household in a new unit.

Households cannot be terminated for being unresponsive.

## Due Process.

In terminating assistance or denying an extension to a program participant, DVIP must provide a formal process that recognizes the rights of individuals receiving assistance. The process consists of:

- a. Providing the program participant with a written copy of the program rules and the termination process before the participant begins to receive assistance;
- b. Written notice to the program participant containing a clear statement of the reasons for termination or denial of extension;
- c. A review of the decision, in which the program participant is given the opportunity to present written or oral objections before a person other than the person (or a subordinate of that person) who made or approved the termination or denial of extension decision; and
- d. Prompt written notice of the final decision to the program participant.
- e. Additionally, DVIP must attempt (and document that attempt) to assist the participant in finding additional resources to decrease the likelihood that they will become homeless as a result of termination or denial of extension.

## Rental Assistance:

Amount of Assistance. Short term, subsidy rental assistance for approximately 1-3 months. Duration of Rental Assistance. Assistance may be provided beyond 1-3 months if the reassessment of support services shows additional assistance is required to prevent homelessness.

Fair Market Rent. The total monthly amount of rent *and* utility costs for each unit must not exceed HUD Fair Market Rents for the year in which the contract begins.

Rent Reasonableness. Rapid Re-Housing funds will only provide rental assistance for a unit if the rent is reasonable. DVIP must determine whether the rent charged for the unit receiving rental assistance is reasonable in relation to rents being charged for comparable unassisted units, taking into account the location, size, type, quality, amenities, facilities, and management and maintenance of each unit. Reasonable rent must not exceed rents currently being charged by the same owner for comparable unassisted units.

## Coordination among Providers

DVIP will participate in coordinated care with partner agencies in our CoC. This includes, but is not limited to:

1. Use the centralized intake system to get referrals;
2. Coordinate emergency shelters to identify and serve eligible households;
3. For providers that serve school aged youth or children that are homeless:
  - a. Collaborate with local school districts to identify homeless families and inform them of their eligibility for McKinney Vento education services.
  - b. Consider the education needs of children when considering the placement in emergency or permanent housing and is to the extent practicable, placing families with children close to their school of origin so as not to disrupt the children's education.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM**

**FINANCIAL STATEMENTS AND  
SINGLE AUDIT COMPLIANCE REPORT**

**YEARS ENDED JUNE 30, 2017 AND 2016**

CliftonLarsonAllen LLP



Domestic Violence Intervention Program

WEALTH ADVISORY |

OUTSOURCING |

AUDIT, TAX, AND CONSULTING

Rapid Rehousing Services for Victims of Domestic Violence



**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Domestic Violence Intervention Program  
Iowa City, Iowa

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Domestic Violence Intervention Program (the Agency), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 auditors' 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Domestic Violence Intervention Program as of June 30, 2017 and 2016, 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2017, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Agency'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 Agency's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Cedar Rapids, Iowa  
December 15, 2017

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2017 AND 2016**

|   | 2017         | 2016         |
|---|--------------|--------------|
| <b>ASSETS</b>   |              |              |
| <b>CURRENT ASSETS</b>   |              |              |
| Cash  | \$ 58,792    | \$ 18,581    |
| Grants Receivable   | 226,210      | 413,685      |
| Contributions Receivable  | 68,000       | 64,531       |
| Prepaid Expenses  | 831          | 527          |
| Total Current Assets  | 353,833      | 497,324      |
| <b>BENEFICIAL INTEREST IN ASSETS HELD BY<br/>COMMUNITY FOUNDATION</b> |              |              |
|   | 5,000        | 5,000        |
| <b>PROPERTY AND EQUIPMENT</b>   |              |              |
| Land  | 300,146      | 300,146      |
| Building and Improvements   | 1,117,717    | 1,119,728    |
| Equipment   | 46,168       | 48,517       |
| Vehicles  | 38,986       | 31,257       |
| Total   | 1,503,017    | 1,499,648    |
| Less: Accumulated Depreciation  | (497,157)    | (433,862)    |
| Net Property and Equipment  | 1,005,860    | 1,065,786    |
| Total Assets  | \$ 1,364,693 | \$ 1,568,110 |
| <b>LIABILITIES AND NET ASSETS</b>                                     |              |              |
| <b>CURRENT LIABILITIES</b>  |              |              |
| Accounts Payable  | \$ 18,689    | \$ 171,818   |
| Accrued Expenses  | 119,920      | 139,143      |
| Line of Credit  | 250,000      | 309,413      |
| Current Maturities of Note Payable                                    | 5,918        | 5,726        |
| Total Current Liabilities   | 394,527      | 626,100      |
| <b>LONG-TERM NOTE PAYABLE</b>   |              |              |
|   | 197,296      | 203,233      |
| Total Liabilities   | 591,823      | 829,333      |
| <b>NET ASSETS</b>   |              |              |
| Unrestricted  | 704,870      | 674,246      |
| Temporarily Restricted  | 68,000       | 64,531       |
| Total Net Assets  | 772,870      | 738,777      |
| Total Liabilities and Net Assets                                      | \$ 1,364,693 | \$ 1,568,110 |

See accompanying Notes to Financial Statements.



**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
STATEMENTS OF ACTIVITIES  
YEARS ENDED JUNE 30, 2017 AND 2016**

|   | 2017              |                           |                   |
|---|-------------------|---------------------------|-------------------|
|   | Unrestricted      | Temporarily<br>Restricted | Total             |
| <b>SUPPORT AND REVENUE</b>  |                   |                           |                   |
| Contributions   | \$ 291,607        | \$ -                      | \$ 291,607        |
| United Way Allocation   | 15,251            | 68,000                    | 83,251            |
| City and County Funding   | 103,700           | -                         | 103,700           |
| Federal and State Grants  | 1,149,971         | -                         | 1,149,971         |
| Interest and Dividends  | 31                | -                         | 31                |
| In-Kind Contributions   | 7,729             | -                         | 7,729             |
| Loss on Disposal of Property and Equipment  | (462)             | -                         | (462)             |
| Miscellaneous Income  | 12,859            | -                         | 12,859            |
| Fundraisers, Net of Expenses of \$3,222<br>in 2017 and \$3,347 in 2016                  | 18,427            | -                         | 18,427            |
| Net Assets Released from Restrictions,<br>Satisfaction of Purpose and Time Restrictions | 64,531            | (64,531)                  | -                 |
| Total Support and Revenue   | <u>1,663,644</u>  | <u>3,469</u>              | <u>1,667,113</u>  |
| <b>EXPENSES</b>   |                   |                           |                   |
| Program Services  | 1,427,323         | -                         | 1,427,323         |
| Supporting Activities:  |                   |                           |                   |
| General and Management  | 144,763           | -                         | 144,763           |
| Fundraising   | 60,934            | -                         | 60,934            |
| Total Expenses  | <u>1,633,020</u>  | <u>-</u>                  | <u>1,633,020</u>  |
| <b>CHANGE IN NET ASSETS</b>   | 30,624            | 3,469                     | 34,093            |
| Net Assets - Beginning of Year  | <u>674,246</u>    | <u>64,531</u>             | <u>738,777</u>    |
| <b>NET ASSETS - END OF YEAR</b>   | <u>\$ 704,870</u> | <u>\$ 68,000</u>          | <u>\$ 772,870</u> |

See accompanying Notes to Financial Statements.

| 2016              |                           |                   |
|-------------------|---------------------------|-------------------|
| Unrestricted      | Temporarily<br>Restricted | Total             |
| \$ 235,067        | \$ -                      | \$ 235,067        |
| 14,177            | 64,531                    | 78,708            |
| 244,748           | -                         | 244,748           |
| 1,116,851         | -                         | 1,116,851         |
| 23                | -                         | 23                |
| -                 | -                         | -                 |
| -                 | -                         | -                 |
| 7,912             | -                         | 7,912             |
| 19,104            | -                         | 19,104            |
| 124,132           | (124,132)                 | -                 |
| <u>1,762,014</u>  | <u>(59,601)</u>           | <u>1,702,413</u>  |
| 1,526,170         | -                         | 1,526,170         |
| 171,595           | -                         | 171,595           |
| 50,337            | -                         | 50,337            |
| <u>1,748,102</u>  | <u>-</u>                  | <u>1,748,102</u>  |
| 13,912            | (59,601)                  | (45,689)          |
| <u>660,334</u>    | <u>124,132</u>            | <u>784,466</u>    |
| <u>\$ 674,246</u> | <u>\$ 64,531</u>          | <u>\$ 738,777</u> |

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2017**

|                                | 2017                |                           |                  |                     |
|--------------------------------|---------------------|---------------------------|------------------|---------------------|
|                                | Program<br>Services | Supporting Activities     |                  | Total<br>Expenses   |
|                                |                     | General and<br>Management | Fundraising      |                     |
| Salaries                       | \$ 780,750          | \$ 94,374                 | \$ 35,146        | \$ 910,270          |
| Employee Benefits              | 141,583             | 18,521                    | 7,583            | 167,687             |
| Contract Labor                 | 15,658              | -                         | 2,549            | 8,919               |
| Insurance                      | 26,318              | 3,188                     | -                | 29,506              |
| Professional Expense           | 532                 | 13,195                    | -                | 23,015              |
| Building and Equipment Repairs | 46,230              | 143                       | -                | 66,549              |
| Resident Assistance            | 153,943             | -                         | -                | 153,943             |
| Occupancy                      | 57,318              | -                         | -                | 50,715              |
| Telephone                      | 34,043              | 487                       | -                | 41,135              |
| Office Supplies and Postage    | 22,224              | 2,844                     | 12,473           | 37,541              |
| Travel                         | 36,129              | 42                        | 116              | 16,110              |
| Dues and Memberships           | 1,030               | 1,607                     | 2,982            | 5,619               |
| Program Supplies               | 21,547              | -                         | -                | 21,547              |
| Staff Development              | 11,563              | -                         | 48               | 11,611              |
| Service Charges                | 2,440               | 958                       | 37               | 3,435               |
| Interest Expense               | 8,822               | 9,404                     | -                | 18,225              |
| Depreciation                   | 67,193              | -                         | -                | 67,193              |
|                                | <u>\$ 1,427,323</u> | <u>\$ 144,763</u>         | <u>\$ 60,934</u> | <u>\$ 1,633,020</u> |
| Total Expenses                 |                     |                           |                  |                     |

See accompanying Notes to Financial Statements.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2016**

|                                | 2016                       |                           |                         | Total<br>Expenses          |
|--------------------------------|----------------------------|---------------------------|-------------------------|----------------------------|
|                                | Program<br>Services        | Supporting Activities     |                         |                            |
|                                |                            | General and<br>Management | Fundraising             |                            |
| Salaries                       | \$ 921,006                 | \$ 83,078                 | \$ 40,221               | \$ 1,044,305               |
| Employee Benefits              | 138,185                    | 8,159                     | 8,412                   | 154,756                    |
| Contract Labor                 | 20,294                     | -                         | -                       | 20,294                     |
| Insurance                      | 17,356                     | -                         | -                       | 17,356                     |
| Professional Expense           | -                          | 62,219                    | -                       | 62,219                     |
| Building and Equipment Repairs | 57,510                     | -                         | -                       | 57,510                     |
| Resident Assistance            | 133,468                    | -                         | -                       | 133,468                    |
| Occupancy                      | 39,324                     | -                         | -                       | 39,324                     |
| Telephone                      | 61,302                     | -                         | -                       | 61,302                     |
| Office Supplies and Postage    | 19,064                     | -                         | 274                     | 19,338                     |
| Travel                         | 16,752                     | -                         | -                       | 16,752                     |
| Dues and Memberships           | 10,547                     | 850                       | 1,430                   | 12,827                     |
| Program Supplies               | 21,739                     | -                         | -                       | 21,739                     |
| Staff Development              | 13,197                     | -                         | -                       | 13,197                     |
| Service Charges                | 186                        | 3,246                     | -                       | 3,432                      |
| Interest Expense               | -                          | 14,043                    | -                       | 14,043                     |
| Depreciation                   | 56,240                     | -                         | -                       | 56,240                     |
| <b>Total Expenses</b>          | <b><u>\$ 1,526,170</u></b> | <b><u>\$ 171,595</u></b>  | <b><u>\$ 50,337</u></b> | <b><u>\$ 1,748,102</u></b> |

See accompanying Notes to Financial Statements.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2017 AND 2016**

|  | 2017      | 2016        |
|--|-----------|-------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |           |             |
| Change in Net Assets   | \$ 34,093 | \$ (45,689) |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities: |           |             |
| Depreciation   | 67,193    | 56,240      |
| Donated Property and Equipment   | (7,729)   | -           |
| Loss on Sale of Property and Equipment   | 462       | -           |
| Effects of Changes in Operating Assets and Liabilities:  |           |             |
| Grants Receivable  | 187,475   | (273,090)   |
| Contributions Receivable   | (3,469)   | 3,469       |
| Prepaid Expenses   | (304)     | 27          |
| Accounts Payable   | (153,129) | 31,372      |
| Accrued Expenses   | (19,223)  | 25,734      |
| Net Cash Provided (Used) by Operating Activities   | 105,369   | (201,937)   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |           |             |
| Transfer to Community Foundation   | -         | (5,000)     |
| Purchase of Property and Equipment   | -         | (81,899)    |
| Net Cash Used by Investing Activities  | -         | (86,899)    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |           |             |
| Payments on Note Payable   | (5,745)   | (4,187)     |
| Proceeds from Line of Credit   | 382,024   | 597,264     |
| Repayments of Line of Credit   | (441,437) | (289,539)   |
| Net Cash Provided (Used) by Financing Activities   | (65,158)  | 303,538     |
| <b>NET INCREASE IN CASH</b>  | 40,211    | 14,702      |
| Cash - Beginning of Year   | 18,581    | 3,879       |
| <b>CASH - END OF YEAR</b>  | \$ 58,792 | \$ 18,581   |
| <b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>  |           |             |
| Cash paid for interest expense   | \$ 5,745  | \$ 5,168    |
| Noncash Investing and Financing Activities   |           |             |
| Donated Property and Equipment   | \$ 7,729  | \$ -        |
| The Agency financed the purchase of land with a note payable in the amount of \$213,146            | -         | 213,146     |
| Total Noncash Investing and Financing Activities   | \$ 7,729  | \$ 213,146  |

See accompanying Notes to Financial Statements.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Domestic Violence Intervention Program (the Agency) was created to provide shelter and support services for families who are victims of domestic violence. The Agency serves Cedar, Des Moines, Henry, Iowa, Johnson, Lee, Van Buren, and Washington counties. Significant accounting policies followed by the Agency are presented below.

**Use of Estimates in Preparing Financial Statements**

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

**Property and Equipment**

Property and equipment which were purchased are stated at their original cost, and donated property and equipment are recorded at fair market value at the date of receipt. Expenditures for property and equipment in excess of \$2,000 are capitalized. All property and equipment are depreciated over their estimated useful lives ranging from 5 years to 40 years using the straight-line method of depreciation.

**Net Assets**

The Agency presents its financial statements in accordance with the *Contributions Received and Presentation of Financial Statements Topics* in the FASB Codification. The Codification requires the Agency to distinguish between contributions received for each net asset category in accordance with the donor-imposed restrictions. The codification provides standards for external reporting for nonprofit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. A description of the three net asset categories is as follows:

**Unrestricted**

This category of net assets includes unrestricted contributions and expenses associated with the principal activity of the Agency.

**Temporarily Restricted**

This category includes contributed net assets for which donor-imposed time and/or purpose restrictions have not been met. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted contributions.

**Permanently Restricted**

This category of net assets includes gifts, trusts and pledges that require, by donor restriction, the corpus of the gift to be invested in perpetuity and only the income be made available in accordance with donor restrictions. The Agency had no permanently restricted net assets as of June 30, 2017 and 2016.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Grants Receivable**

Substantially all of the Agency's grants receivable is third party reimbursements due from governmental units. Grants receivable are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Grants receivable are written off when deemed uncollectible. Recoveries of grants receivable previously written off are recorded when received. No allowance and provision for doubtful accounts has been made for the years ended June 30, 2017 and 2016.

**Revenue Recognition**

Fees for services are recorded when the service is provided.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received, which are designated for future periods or restricted by the donor for specific purposes, are reported as temporarily restricted or permanently restricted support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Unconditional promises to give are recorded as receivables and as support when received. All contributions receivable at June 30, 2017 and 2016 are due within one year.

Federal, state, city, and county grants and funding are recognized as revenue in the period the services are performed.

A number of volunteers have made significant contributions of their time in the furtherance of the Agency's programs. The value of this contributed time is not reflected in the accompanying statements of activities because the donated services do not create or enhance nonfinancial assets, require specialized skills, or would typically need to be purchased if not provided by donation.

**Beneficial Interest in Assets Held by Community Foundation**

Certain funds are held by the Community Foundation of Johnson County (Foundation), in permanent designated agency endowment funds, for the benefit of the Agency. The transactions with the Foundation are deemed to be reciprocal and, therefore, the value of the funds held by the Foundation is recognized as an asset (beneficial interest in assets held by community foundation) by the Agency. Control over the investment or reinvestment of the funds is exercised exclusively by the Foundation. The designated fund is available at any time for distribution to the Agency. The fund balance at June 30, 2017 and 2016 was \$5,000. During the years ended June 30, 2017 and 2016, no funds were distributed to the Agency.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Functional Expenses**

The costs of providing various program and supporting activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting activities benefited either based on estimate time spent in the activity or are directly identifiable to a certain functional category.

**Income Taxes**

The Agency is exempt from income taxes under provisions of Section 501(c)(3) of the Internal Revenue Code.

When tax returns are filed, it is highly certain that some positions taken would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained. The benefit of a tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes it is more likely than not that the position will be sustained upon examination, including the resolution of appeals or litigation processes, if any. The Agency had no uncertain tax positions that are required to be recorded as of June 30, 2017 or 2016.

**NOTE 2 RESTRICTIONS ON NET ASSETS**

Temporarily restricted net assets are available for the following purposes as of June 30:

|                                | <u>2017</u>      | <u>2016</u>      |
|--------------------------------|------------------|------------------|
| Future Operations (United Way) | <u>\$ 68,000</u> | <u>\$ 64,531</u> |

During the years ended June 30, 2017 and 2016, net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence or passage of time. Net assets were released from the following restrictions:

|                                | <u>2017</u>      | <u>2016</u>       |
|--------------------------------|------------------|-------------------|
| Future Operations (United Way) | \$ 64,531        | \$ 68,000         |
| Children Program Expenses      | -                | 8,676             |
| Direct Aid                     | -                | 46,400            |
| Program Expenses               | -                | 1,056             |
| Total                          | <u>\$ 64,531</u> | <u>\$ 124,132</u> |



**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 3 SIGNIFICANT FUNDING SOURCES**

During the years ended June 30, 2017 and 2016, the Agency received revenue and support from the following major sources, defined as greater than 10% of total revenue and support.

|   | <u>2017</u>   | <u>2016</u>    |
|---|---------------|----------------|
| Crime Victim Assistance Division<br>of Iowa Department of Justice | \$ 895,498    | \$ 864,789     |
| Percent of Revenue and Support                                    | 54%           | 51%            |
| Grants Receivable at Year-End                                     | \$ 203,201    | \$ 287,417     |
| <br>City of Iowa City   | <br>\$ 33,700 | <br>\$ 170,248 |
| Percent of Revenue and Support                                    | 2%            | 10%            |
| Grants Receivable at Year-End                                     | \$ -          | \$ 71,916      |

**NOTE 4 EMPLOYEE BENEFIT PLAN**

The Agency offers a SIMPLE IRA plan for employees who earn at least \$5,000 in compensation during any two preceding years. The employer matches contributions up to 3% of salary. Retirement plan expense was \$9,936 and \$7,029 for the years ended June 30, 2017 and 2016, respectively.

**NOTE 5 OPERATING LEASE AND RENTAL EXPENSE**

The Agency leases software, office space, and vehicles under various cancellable and noncancellable agreements that require various minimum annual rentals and expire at various dates through October 2021.

| <u>Year Ending June 30,</u> | <u>Amount</u>    |
|-----------------------------|------------------|
| 2018                        | \$ 41,930        |
| 2019                        | 17,603           |
| 2020                        | 1,912            |
| 2021                        | 1,912            |
| 2022                        | 637              |
| Total                       | <u>\$ 63,994</u> |

Total rent expense for the years ended June 30, 2017 and 2016 was \$55,907 and \$40,061, respectively.

**NOTE 6 RELATED PARTY TRANSACTIONS**

The Agency receives certain revenue or support from members of the board of directors. The Agency also made payments totaling \$11,678 for information technology services to a company owned by a board member. The amount owed and outstanding to that company was \$369 at June 30, 2017.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 7 CONTINGENCY**

In consideration of Community Development Block Grant (CDBG) funds received from the City of Iowa City, liens totaling \$340,343 as of June 30, 2017 and 2016, have been established in favor of the City as lien holder upon land, buildings, personal property, and if applicable, revenues and income from this property. Repayment of grant funds received will not be required and the liens will be released if the Agency continues to comply with the terms of the grant agreements, which include continuing to own the existing property and continuing to operate as a domestic violence shelter. The liens are scheduled to expire at various times through June 2032. The Agency plans to utilize the properties for their intended purpose through the expiration date of the liens, therefore, no liability has been recorded by the Agency.

**NOTE 8 LINE OF CREDIT**

The Agency has a \$250,000 revolving line of credit which expires February 26, 2018. Monthly interest only payments are due bearing a variable rate of prime plus 1.0% (5.25% as of June 30, 2017). Any outstanding principal plus all accrued unpaid interest at February 26, 2018 is due in one final payment. This line of credit is collateralized by substantially all of the Agency's assets. As of June 30, 2017, the outstanding principal and accrued interest totals \$250,000.

**NOTE 9 NOTE PAYABLE**

The Agency has a note payable due September 25, 2020, requiring monthly payments of \$1,044, including interest at a rate of 3.25% per annum, and a final balloon payment at maturity for the outstanding balance. The note is secured by real property located at 612 Olympic Court and 548 Olympic Court, Iowa City, Iowa. The outstanding balance of the note payable at June 30, 2017 is \$203,214. Cash paid for interest totaled \$5,745 for the year ended June 30, 2017. Future maturities of the note payable as of June 30, 2017 are as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u>     |
|-----------------------------|-------------------|
| 2018                        | \$ 5,918          |
| 2019                        | 6,116             |
| 2020                        | 6,304             |
| 2021                        | 184,876           |
| Total                       | <u>\$ 203,214</u> |

This agreement contains various restrictive covenants, including a debt service coverage ratio. Management believes they are in compliance with all covenants as of June 30, 2017.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017 AND 2016**

**NOTE 10 SUBSEQUENT EVENTS**

Management evaluated subsequent events through December 15, 2017, the date the financial statements were available to be issued. Events or transactions occurring after June 30, 2017, but prior to December 15, 2017, that provided additional evidence about conditions that existed at June 30, 2017, have been recognized in the financial statements for the year ended June 30, 2017. Events or transactions that provided evidence about conditions that did not exist at June 30, 2017, but arose before the financial statements were available to be issued, have not been recognized in the financial statements for the year ended June 30, 2017.

## **SUPPLEMENTARY INFORMATION**



**INDEPENDENT AUDITORS' 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  
Domestic Violence Intervention Program  
Iowa City, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Domestic Violence Intervention Program, which comprise the statement of financial position as of June 30, 2017, 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 our report thereon dated December 15, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Domestic Violence Intervention Program's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Domestic Violence Intervention Program's internal control. Accordingly, we do not express an opinion on the effectiveness of Domestic Violence Intervention Program'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 the attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, we identified deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002, that we consider to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Domestic Violence Intervention Program’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2017-002.

**Domestic Violence Intervention Program’s Response to Findings**

Domestic Violence Intervention Program’s responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Domestic Violence Intervention Program’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the 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.



**CliftonLarsonAllen LLP**

Cedar Rapids, Iowa  
December 15, 2017



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Domestic Violence Intervention Program  
Iowa City, Iowa

**Report on Compliance for Each Major Federal Program**

We have audited Domestic Violence Intervention Program's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Domestic Violence Intervention Program's major federal programs for the year ended June 30, 2017. Domestic Violence Intervention Program's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

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

We believe that our audit provides a reasonable basis for our unmodified opinion on compliance for major federal programs. However, our audit does not provide a legal determination of Domestic Violence Intervention Program's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Domestic Violence Intervention Program 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, 2017.

**Report on Internal Control Over Compliance**

Management of Domestic Violence Intervention Program is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Domestic Violence Intervention Program’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, we do not express an opinion on the effectiveness of Domestic Violence Intervention Program’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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-003 through 2017-005, that we consider to be significant deficiencies.



Domestic Violence Intervention Program's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Domestic Violence Intervention Program's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of Domestic Violence Intervention Program as of and for the year ended June 30, 2017, and have issued our report thereon dated December 15, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



**CliftonLarsonAllen LLP**

Cedar Rapids, Iowa  
December 15, 2017

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2017**

| Federal Grantor/Pass through Grantor/<br>Program or Cluster Title  | Federal<br>CFDA<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures |
|--|---------------------------|--|-------------------------|
| <b>U.S. Department of Housing and Urban Development Pass-Through Programs from:</b>  |                           |  |                         |
| Passed through Iowa Finance Authority<br>Emergency Solutions Grant Program   | 14.231                    | 52001-17                                     | \$ 69,975               |
| Passed through the City of Iowa City<br>Community Development Block Grants—Entitlement Grants Loan   | 14.218                    | N/A  | <u>346,643</u>          |
| Total U.S. Department of Housing and Urban Development Passed Through Programs   |                           |  | <u>416,618</u>          |
| <b>U.S. Department of Justice Direct Programs:</b>   |                           |  |                         |
| Transitional Housing   | 16.805                    | N/A  | 47,558                  |
| <b>U.S. Department of Justice Pass-Through Programs from:</b>  |                           |  |                         |
| Passed through Pass through Iowa Accountability Project of the State Court Administrators<br>Office of the Iowa Justice Department<br>Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590                    | 2015-WE-AX-0017                              | 44,796                  |
| Passed through Iowa Department of Justice<br>Crime Victim Assistance   | 16.575                    | VS-17-84-SH<br>VS-17-80-DAC<br>NI-17-116-IN  | 546,478                 |
| Passed through University of Iowa<br>Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus   | 16.525                    | 16130  | <u>6,141</u>            |
| Subtotal U.S. Department of Justice Passed through Programs  |                           |  | <u>597,415</u>          |
| Total U.S. Department of Justice   |                           |  | 644,973                 |
| <b>Department of Homeland Security Direct Programs:</b>  |                           |  |                         |
| Federal Emergency Management Agency  | 97.024                    | N/A  | 6,460                   |
| <b>Department of Health and Human Services Pass-Through Programs from:</b>   |                           |  |                         |
| Passed through Iowa Department of Justice<br>Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services   | 93.671                    | VS-17-84-SH                                  | <u>80,122</u>           |
| Total Expenditures of Federal Awards   |                           |  | <u>\$ 1,148,173</u>     |

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2017**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal award activity of Domestic Violence Intervention Program, Inc., under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of 2 CFR 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 Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported 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. Domestic Violence Intervention Program has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 SUBRECIPIENT PAYMENTS, NONCASH ASSISTANCE, INSURANCE, AND LOANS OR LOAN GUARANTEES**

The purpose of the schedule of expenditures of federal awards is to present a summary of Domestic Violence Intervention Program's federal grant activity. Domestic Violence Intervention Program did not provide any federal awards to subrecipients for the year ended June 30, 2017.

**NOTE 4 GRANTS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The Agency has \$340,343 of forgivable grants with continuing federal compliance requirements included in the schedule of expenditures of federal awards under CFDA number 14.218 that were expended in previous fiscal years.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2017**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

| <b>CFDA Number(s)</b>  | <b>Name of Federal Program or Cluster</b> |
|--|---|
| 16.575   | Crime Victim Assistance                   |
| Dollar threshold used to distinguish between Type A and Type B programs: | \$ <u>  750,000  </u>                     |
| Auditee qualified as low-risk auditee?                                   | _____ yes <u>  x  </u> no                 |

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2017**

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***Section II – Financial Statement Findings***

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**2017 – 001: Segregation of duties**

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

**Condition:** The internal control structure in place does not provide for complete segregation of duties due to a limited number of personnel. An essential part of internal control is that procedures be properly segregated and the results of their performance be adequately reviewed. This is normally accomplished by assigning duties so that 1) no one person handles a transaction from beginning to end, and 2) incompatible duties between functions are not handled by the same person. In addition, a review of these completed duties should be performed by an individual independent of those functions.

**Criteria or specific requirement:** An essential part of internal control is that procedures be properly segregated and the results of their performance be adequately reviewed.

**Context:** Internal controls that are in place could be averted, overridden, or not consistently implemented.

**Effect:** As a result of this condition, there is a higher risk that financial statement errors or adjustments could occur and not be detected.

**Repeat Finding:** Yes, prior year finding 2016-002.

**Cause:** The Agency has a limited number of personnel performing accounting functions.

**Recommendation:** We recommend the Agency continue to review current internal controls and where appropriate consider segregating duties.

**Views of responsible officials:** There is no disagreement with the audit finding.

**2017 – 002: Monitoring & preparation of schedule of expenditures of federal awards**

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

**Condition:** The Agency did not properly track expenditures by federal program or on a cumulative basis to determine the extent of its federal expenditures and accurate determination of expenditures on the schedule of expenditures of federal awards.

**Criteria or specific requirement:** All nonfederal entities that expend \$750,000 or more of federal awards in a year are required to obtain an annual audit in accordance with Uniform Guidance. To ensure compliance with federal awards, the Agency must properly monitor expenditures throughout the year and on an annual basis to ensure the schedule of expenditures of federal awards is complete and accurate.

**Context:** During the audit it was noted the Agency did not properly list amounts totaling \$11,040 on the schedule of expenditures of federal awards for the year, and failed to include \$340,343 in conditional occupancy loans with continuing compliance requirements.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2017**

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***Section II – Financial Statement Findings (Continued)***

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**2017 – 002: Monitoring & preparation of schedule of expenditures of federal awards (Continued)**

**Effect:** The Agency did not properly identify all federal expenditures related to federal programs to be reported on the schedule of expenditures of federal awards which could result in a loss of federal funding.

**Repeat Finding:** Yes, prior year finding 2016-006.

**Cause:** The Agency did not have controls in place to properly monitor the expenditures from various federal programs to determine the accurate amount of expenditures to report on the schedule of expenditures of federal awards.

**Recommendation:** The Agency should implement formal policies, procedures, and controls to identify federal grant and loan funds to track and monitor those funds on a monthly basis. Further, the agency should establish controls to determine on an annual basis the completeness and accuracy of the schedule of expenditures of federal awards.

**Views of responsible officials:** There is no disagreement with the audit finding.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2017**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2017 – 003: Claim reimbursements**

Federal agency: U.S. Department of Justice

Federal program: Crime Victim Assistance

CFDA Number: 16.575

Pass-Through Agency: Iowa Department of Justice

Pass-Through Number(s): VS-17-84-SH, VS-17-80-DAC, NI-17-116-IN

Award Period: 7/1/16 – 6/30/17

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** The Agency is required to submit monthly claim reimbursement requests by the end of the following month.

**Condition:** The Controller prepares and submits the monthly claim reimbursements without documentation of review and approval by the Executive Director.

**Questioned costs:** None

**Context:** For nine out of nine monthly claim reports tested, we noted there was no formal or documented review of the claim report.

**Cause:** The Agency did not implement a process for documenting review of monthly claim reimbursement requests.

**Effect:** Without the proper review controls, there is a heightened risk that drawdowns could be made that are incorrectly calculated, or an erroneous amount not supported by expenditures made by the Agency.

**Repeat Finding:** Yes, prior year finding 2016-003.

**Recommendation:** We recommend that a second person be involved in the draw down procedure, who reviews the current financial activity, verified the drawdown amount has been expended, and that the drawdown is proper, documenting his/her approval on the draw down request.

**Views of responsible officials:** There is no disagreement with the audit finding.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2017**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2017 – 004: Grant reporting**

Federal agency: U.S. Department of Justice

Federal program: Crime Victim Assistance

CFDA Number: 16.575

Pass-Through Agency: Iowa Department of Justice

Pass-Through Number(s): VS-17-84-SH, VS-17-80-DAC, NI-17-116-IN

Award Period: 7/1/16 – 6/30/17

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Controls over grant reporting should be in place to ensure accurate reporting within the timeframe outlined in the compliance supplement.

**Condition:** The Executive Director prepared and submitted the reports without documentation of review.

**Questioned costs:** None

**Context:** For six out of six performance reports tested, we noted there was no documented review of the reports prior to being submitted. In addition, the reports did not have accumulated and summarized documented support.

**Cause:** The Agency has not adopted a policy that requires formal and documented review of required performance and financial reports.

**Effect:** There is a higher risk that financial and performance report errors or adjustments could occur and not be detected.

**Repeat Finding:** Yes, prior year finding 2016-004.

**Recommendation:** We recommend that a second person be involved in the reporting procedure, who reviews the current financial and performance activity, verified the report is proper, documenting his/her approval on the report prior to submission.

**Views of responsible officials:** There is no disagreement with the audit finding.



**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2017**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2017 – 005: Allowable Costs**

Federal agency: U.S. Department of Justice

Federal program: Crime Victim Assistance

CFDA Number: 16.575

Pass-Through Agency: Iowa Department of Justice

Pass-Through Number(s): VS-17-84-SH, VS-17-80-DAC, NI-17-116-IN

Award Period: 7/1/16 – 6/30/17

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. The Agency's internal controls should include a process to review after-the-fact charges to federal awards to ensure that the time worked and the final amount charged to the federal award is accurate, allowable, and properly allocated.

**Condition:** During the audit, we sampled 40 payroll disbursements for internal control testing. We noted two instances where timesheets did not contain documentation of review and approval.

**Questioned costs:** None

**Context:** During the audit, it was noted that the Executive Director's timesheets for the pay dates of May 12<sup>th</sup> and May 26<sup>th</sup>, 2017, contained no documentation of review and approval.

**Cause:** The Agency's internal controls do not include a process of after-the-fact review of the Executive Director's timesheet allocation, which supports the amount of payroll cost that is charged to the federal award.

**Effect:** The Agency could inappropriately charge payroll costs to the federal award that are not allowable.

**Repeat Finding:** No

**Recommendation:** The Agency should establish controls to ensure all timesheets include documentation of review and approval, including the Executive Director's. This could be done by including the Executive Director's timesheet in the monthly board packet.

**Views of responsible officials:** There is no disagreement with the audit finding.



**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2017**

Domestic Violence Intervention Program (the Agency) respectfully submits the following corrective action plan for the year ended June 30, 2017.

Audit period: July 1, 2016 – June 30, 2017

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**SIGNIFICANT DEFICIENCY**

2017-001      Segregation of duties

Recommendation: It is recommended the Agency continue to review current internal controls and where appropriate consider segregating duties.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned in response to finding: The board is aware of the shortcomings caused by its inability to segregate incompatible duties because of the limited number of administrative personnel. The board and management will continue to monitor, to the extent possible, the Agency's activities and endeavor to obtain maximum internal control as conditions allow.

Name(s) of the contact person(s) responsible for corrective action: Kristie Fortmann-Doser, Executive Director

Planned completion date for corrective action plan: On-going

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2017**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Department of Justice

2017-002      Crime Victim Assistance – CFDA No. 16.575

Recommendation: It is recommended that a second person be involved in the draw down procedure who reviews the current financial activity, verified the drawdown amount has been expended, and that the drawdown is proper, documenting his/her approval on the draw down request.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: On July 1, 2017, DVIP implemented the following – reimbursement documents for draw down are prepared by the Finance Controller and reviewed by the Executive Director. The review is indicated by signature/initials and date on the cover document.

Name(s) of the contact person(s) responsible for corrective action: Kristie Fortmann-Doser, Executive Director

Planned completion date for corrective action plan: July 1, 2017

Department of Justice

2017-003      Crime Victim Assistance – CFDA No. 16.575

Recommendation: It is recommended that a second person be involved in the reporting procedure, who reviews the current financial and performance activity, verified the report is proper, documenting his/her approval on the report prior to submission.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: On July 1, 2017, DVIP implemented the following – statistical reports are run from DVIP activity record software by the Assistant Executive Director and reviewed by the Executive Director. The Executive Director completes the report forms and then they are reviewed for accuracy to statistical reports by the Assistant Executive Director. The review is indicated by signature/initials and date on the cover document.

Name(s) of the contact person(s) responsible for corrective action: Kristie Fortmann-Doser, Executive Director

Planned completion date for corrective action plan: July 1, 2017

Department of Justice

2017-004      Crime Victim Assistance – CFDA No. 16.575

Recommendation: It is recommended that the Agency implement formal policies, procedures, and controls to identify federal grant and loan funds to track and monitor those

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2017**

funds on a monthly basis. Further, the Agency should establish controls to determine on an annual basis the completeness and accuracy of the schedule of expenditures of federal awards.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: DVIP has completed updates to formal policies, procedures, and controls to identify federal grant and loan funds to track and monitor those funds on a monthly basis and establish controls to determine on an annual basis the completeness and accuracy of the schedule of expenditures of federal awards. The updates were made based on feedback and samples provided by the Department of Justice Audit Coordination Branch

Name(s) of the contact person(s) responsible for corrective action: Kristie Fortmann-Doser, Executive Director, and Wendy Han, Finance Director

Planned completion date for corrective action plan: January 1, 2018

Department of Justice

2017-005      Crime Victim Assistance – CFDA No. 16.575

Recommendation: It is recommended that the Agency establish controls to ensure all timesheets include documentation of review and approval, including the Executive Director's. This could be done by including the Executive Director's timesheet in the monthly board packet.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: On July 1, 2017, DVIP implemented the following – All timesheets of the Executive Director are reviewed by the DVIP Co-Chair of the Board of Directors. The review is indicated by signature/initials and date on the timesheet document.

Name(s) of the contact person(s) responsible for corrective action: Kristie Fortmann-Doser, Executive Director

Planned completion date for corrective action plan: July 1, 2017

If the Department of Justice has questions regarding this plan, please call Kristie Fortmann-Doser at 319-356-9863.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2017**

Domestic Violence Intervention Program (the Agency) respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2017.

Audit period: July 1, 2016 – June 30, 2017

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**2016 – 001 Financial statement preparation and year-end adjustments**

**Condition:** The Agency does not have a policy in place to provide reasonable assurance that financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); therefore, the potential exists that a material misstatement of the annual financial statements could occur and not be prevented, or detected and corrected, by the Agency's internal controls.

**Status:** Corrective action has been taken. There were no audit adjustments and the Agency has implemented controls to ensure the financial statements are prepared in accordance with U.S. GAAP.

**2016 – 002 Segregation of duties**

**Condition:** The internal control structure in place does not provide for complete segregation of duties due to a limited number of personnel. An essential part of internal control is that procedures be properly segregated and the results of their performance be adequately reviewed. This is normally accomplished by assigning duties so that 1) no one person handles a transaction from beginning to end, and 2) incompatible duties between functions are not handled by the same person. In addition, a review of these completed duties should be performed by an individual independent of those functions.

**Status:** See current year finding 2017-001.

**Reason for finding's recurrence:** The board is aware of the shortcomings caused by its inability to segregate incompatible duties because of the limited number of administrative personnel.

**Corrective Action:** The board and management will continue to monitor, to the extent possible, the Agency's activities and endeavor to obtain maximum internal control as conditions allow.

**FINDINGS— FEDERAL AWARD PROGRAMS AUDITS**

**2016 – 003 Claim reimbursements**

**Condition:** Noted that only one person is involved with determining the amount and timing of grant fund request. The Controller is responsible for monitoring the point at which drawdowns have reached their limit, and the timing and amount of each drawdown.

**Status:** See current year finding 2017-002.

**Reason for finding's recurrence:** Although the agency implemented additional monitoring, including review of the Financial Controller's documentation by the Executive Director and Finance Committee, DVIP did not provide ample written documentation of this process. Verification by interview was available.

**Corrective Action:** Written verification was implemented July 1, 2017, including minutes stating approval by Finance Committee of grant monitoring and draw down documents presented by the Finance Controller and Executive Director. Minutes are then approved by the Board of Directors.

**DOMESTIC VIOLENCE INTERVENTION PROGRAM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2017**

**2016 – 004 Grant Reporting**

**Condition:** The Executive Director prepared and submitted the reports without review. In addition, supporting records were not accumulated and summarized to support the performance reports.

**Status:** See current year finding 2017-003.

**Reason for finding's recurrence:** Although the agency implemented additional monitoring, including statistical reports run from DVIP activity record software by the Assistant Executive Director and reviewed by the Executive Director. The Executive Director completes the report forms and then they are reviewed for accuracy to statistical reports by the Assistant Executive Director., DVIP did not provide ample written documentation of this process.

**Corrective Action:** On July 1, 2017, DVIP implemented the following – statistical reports are run from DVIP activity record software by the Assistant Executive Director and reviewed by the Executive Director. The Executive Director completes the report forms and then they are reviewed for accuracy to statistical reports by the Assistant Executive Director. The review is indicated by signature/initials and date on the cover document.

**2016 – 005 Allowable Costs**

**Condition:** During our testing of three payroll disbursements, we identified one disbursement that did not have adequate supporting documentation to demonstrate the employee directly worked on the award.

**Status:** Corrective action has been taken. There were no instances of noncompliance noted in the current year audit.

**2016 – 006 Monitoring and preparation of schedule of expenditures of federal awards**

**Condition:** The Agency did not properly track expenditures by federal program or on a cumulative basis to determine the extent of its federal expenditures and accurate determination of expenditures on the schedule of expenditures of federal awards.

**Status:** See current year finding 2017-004.

**Reason for finding's recurrence:** DVIP has completed updates to formal policies, procedures, and controls to identify federal grant and loan funds to track and monitor those funds on a monthly basis and establish controls to determine on an annual basis the completeness and accuracy of the schedule of expenditures of federal awards. The updates were made based on feedback and samples provided by the Department of Justice Audit Coordination Branch. While all current funds were tracked appropriately, there was confusion on our agency's part related to two past Community Development Block Grants made to DVIP in the form of a forgivable loan. The terms include the loan being forgiven at a specific rate over a contracted period of time, based on contract stipulations of maintaining services to victims of domestic violence over the lifetime of the contracted period of time. DVIP was mistaken in how to represent that as a current funding source in our SEFA.

**Corrective Action:** DVIP will have implemented all policy changes to support appropriate recognition of forgivable loan funds, in addition to additional recommendations by the Department of Justice Audit Coordination Branch, January 1, 2018.

If the Department of Justice has questions regarding this schedule, please call Kristie Fortmann-Doser at 319-356-9863.