



# HINKLE + LANDERS

Certified Public Accountants + Business Consultants

## **ENLACE COMUNITARIO**

### **INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS**

**For the Year Ended June 30, 2017,  
With Comparative Totals for 2016**

**ENLACE COMUNITARIO  
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**ENLACE COMUNITARIO  
BOARD OF DIRECTORS  
As of June 30, 2017**

**Board of Directors**

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<b>Name</b>	<b>Title</b>
Delia Rojas	President
Eduardo Martinez	Vice President
Adriel Orozco	Secretary
Valerie Borrego	Treasurer
Gloria Valencia Weber	Director
George Bach	Director
Claudia Garcia Martinez	Director
Leticia Sierra	Director
Jessica Mares	Director
Maria Estela de Rios	Director



**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Enlace Comunitario  
Albuquerque, NM

**Report on the Financial Statements**

We have audited the accompanying financial statements of Enlace Comunitario (Enlace), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's 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 Enlace as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited Enlace's 2016 financial statements, and our report dated October 3, 2016 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Matters**

**Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information as identified in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2018, on our consideration of Enlace'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Enlace's internal control over financial reporting and compliance.



Hinkle + Landers, P.C.  
Albuquerque, NM  
January 22, 2018

**ENLACE COMUNITARIO**  
**STATEMENT OF FINANCIAL POSITION**  
**As of June 30, 2017, with Comparative Totals for 2016**

	Notes	2017	2016
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	2	\$ 51,530	115,409
Grants and contracts receivable	3	232,094	210,715
Prepaid expenses		4,527	13,880
Total current assets		288,151	340,004
Property and equipment, net of accumulated depreciation	4	662,127	695,580
<b>Total Assets</b>		\$ 950,278	1,035,584
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities</b>			
Accounts payable		\$ 27,465	26,647
Accrued expenses		94,830	89,428
Total current liabilities		122,295	116,075
<b>Total Liabilities</b>		122,295	116,075
<b>Net Assets</b>			
Unrestricted			
Undesignated		77,446	79,136
Invested in property and equipment, net		662,127	695,580
Temporarily restricted	7	88,410	144,793
<b>Total Net Assets</b>		827,983	919,509
<b>Total Liabilities and Net Assets</b>		\$ 950,278	1,035,584

See Independent Auditor's Report  
The accompanying notes are an integral part of these financial statements.

**ENLACE COMUNITARIO**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, June 30, 2017, with Comparative Totals for 2016**

	Notes	2017			2016
		Unrestricted	Temporarily Restricted	Total	
<b>Support and Revenue</b>					
Grants and contracts		\$ 2,071,381	142,325	2,213,706	1,842,088
In-kind contributions		36,984	-	36,984	38,048
Special event, net of direct expenses	8	-	-	-	5,611
Miscellaneous		10,385	-	10,385	41,665
Program income		1,240	-	1,240	2,693
Child care		25,630	-	25,630	4,848
Interest income		396	-	396	740
Net assets released from restrictions		198,708	(198,708)	-	-
Total support and revenue		<u>2,344,724</u>	<u>(56,383)</u>	<u>2,288,341</u>	<u>1,935,693</u>
<b>Expenses</b>					
Program services		1,943,831	-	1,943,831	1,752,108
General and administrative		334,953	-	334,953	313,721
Fundraising		101,083	-	101,083	93,413
Total expenses		<u>2,379,867</u>	<u>-</u>	<u>2,379,867</u>	<u>2,159,242</u>
Change in net assets		(35,143)	(56,383)	(91,526)	(223,549)
Net assets, beginning of year		774,716	144,793	919,509	1,143,058
Net assets, end of year		<u>\$ 739,573</u>	<u>88,410</u>	<u>827,983</u>	<u>919,509</u>

See Independent Auditor's Report  
The accompanying notes are an integral part of these financial statements.

**ENLACE COMUNITARIO**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

	<b>2017</b>				2016 Total
	<b>Program Services</b>	<b>Supporting Services</b>		<b>Total</b>	
		<b>Management and General</b>	<b>Fundraising</b>		
Salaries and wages	\$ 1,093,064	224,501	74,887	<b>1,392,452</b>	1,244,042
Employee benefits	120,692	24,681	8,984	<b>154,357</b>	140,607
Payroll taxes	79,019	17,529	5,893	<b>102,441</b>	91,752
Total salaries and related expenses	<u>1,292,775</u>	<u>266,711</u>	<u>89,764</u>	<b><u>1,649,250</u></b>	<u>1,476,401</u>
Contractual services	228,724	24,221	6,763	<b>259,708</b>	270,902
Client housing and utility assistance	188,423	-	-	<b>188,423</b>	111,019
Supplies	49,068	2,611	532	<b>52,211</b>	52,678
Travel	34,028	14,834	503	<b>49,365</b>	78,089
In-kind	33,309	3,182	493	<b>36,984</b>	38,048
Repairs and Maintenance	30,742	1,632	615	<b>32,989</b>	20,716
Occupancy	15,448	1,052	595	<b>17,095</b>	16,311
Insurance	9,227	5,946	-	<b>15,173</b>	13,780
Rent	10,969	-	-	<b>10,969</b>	1,096
Telephone and communications	8,144	947	353	<b>9,444</b>	9,752
Miscellaneous	2,724	4,326	-	<b>7,050</b>	44
Office	3,743	382	382	<b>4,507</b>	18,885
Dues and subscriptions	1,181	1,091	151	<b>2,423</b>	5,166
Staff Training	1,642	157	24	<b>1,823</b>	7,621
Board relations	1,009	301	74	<b>1,384</b>	1,220
Advertising and marketing expense	352	105	26	<b>483</b>	-
Advocacy & lobbying expense	-	182	-	<b>182</b>	355
Total expenses before depreciation	<u>1,911,508</u>	<u>327,680</u>	<u>100,275</u>	<b><u>2,339,463</u></b>	<u>2,122,083</u>
Depreciation	32,323	7,273	808	<b>40,404</b>	37,159
Total expenses	<u>\$ 1,943,831</u>	<u>334,953</u>	<u>101,083</u>	<b><u>2,379,867</u></b>	<u>2,159,242</u>

See Independent Auditor's Report  
The accompanying notes are an integral part of these financial statements.

**ENLACE COMUNITARIO**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

	2017	2016
<b>Cash Flow From Operating Activities</b>		
Cash receipts from grants and contracts	\$ 2,192,327	1,922,678
Cash receipts from program income	1,240	2,693
Cash receipts from child care income	25,630	4,848
Cash from special events	-	10,870
Cash receipts from miscellaneous	10,385	41,665
Cash receipts from interest	396	740
Cash paid to employees and suppliers	(2,286,906)	(2,127,939)
Cash paid from special events	-	(5,259)
Interest paid	-	-
Cash used for operating activities	(56,928)	(149,704)
<b>Cash Flows From Investing Activities</b>		
Cash paid for purchase of equipment	(6,951)	(65,401)
Cash used for investing activities	(6,951)	(65,401)
Net decrease in Cash and Cash Equivalents	(63,879)	(215,105)
Cash and cash equivalents at beginning of year	115,409	330,514
Cash and cash equivalents at end of year	\$ 51,530	115,409
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Change in net assets	\$ (91,526)	(223,549)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	40,404	37,159
<b>(Increases) decreases in operating assets:</b>		
(Increase) decrease in receivables	(21,379)	80,962
(Increase) decrease in prepaid expense	9,353	(172)
<b>Increase (decrease) in operating liabilities:</b>		
Increase (decrease) in accounts payable	818	(43,214)
Increase (decrease) in deferred revenue	-	(372)
Increase (decrease) in accrued expenses	5,402	(518)
Cash used for operating activities	\$ (56,928)	(149,704)
<b>Supplementary Information</b>		
In-kind donations	\$ 36,984	38,048

See Independent Auditor's Report  
The accompanying notes are an integral part of these financial statements.

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

**Note 1. Summary of Significant Accounting Policies**

**A. Nature of Activities**

Enlace Comunitario (Enlace), a nonprofit organization, was founded in New Mexico on August 2, 2000. Enlace is a social justice organization led by Latinas in Central New Mexico and located in Albuquerque. The mission of Enlace is to work to eliminate domestic violence in the Latino immigrant community and to promote healthy families through comprehensive and trauma informed domestic violence intervention services in Spanish, preventative community education, policy advocacy, and leadership development.

Enlace's culturally and linguistically appropriate direct services for both victims of domestic violence and their children include:

- Crisis intervention and safety planning;
- Individual and group counseling for adults, teens, and children;
- Parenting and life skills classes;
- Legal advocacy and representation;
- Case management;
- Referrals to housing, legal, health, financial, educational and other needed services and
- A batterer's intervention program.

Enlace also participates in public policy formulation, community education and outreach, and has an active leadership development project that trains former Enlace adult and youth clients to be leaders in the domestic violence prevention movement. The agency sponsors presentations about immigrant rights, domestic violence, and healthier ways of relating. Enlace disseminates information regarding services, programs and alternatives to domestic violence, as well as provides facts on immigrant rights through outreach and community education.

Enlace's major programs and sources of funding are as follows:

**Domestic Violence Intervention Services**

This program provides victims with a case manager who conducts an in-depth assessment and works with the client to create a safety plan for the client. Following the assessment, the case manager refers the client to Enlace's wrap around services including legal advocacy and representation, individual and group counseling, and parenting and life skills training.

The Domestic Violence Intervention Program is supported by grants from the Victims of Crime Act (VOCA), Department of Justice Office on Violence Against Women, New Mexico Coalition against Domestic Violence, Civil Legal Services Commission, Equal Access to Justice, the State of New Mexico Children, Youth and Family Department (CYFD), the County of Bernalillo, City of Albuquerque Child Witness to Domestic Violence Program, the Avon Foundation, the United Way, PNM Resources Foundation, Albuquerque Community Foundation, the Future Fund of the Albuquerque Community Foundation, the Junior League, and the Wells Fargo Foundation.

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

**Domestic Violence Prevention and Leadership Development**

This program provides community education and outreach through:

- Las Promotoras Program (former clients of Enlace) who serve as community educators about domestic violence;
- Entre Amigos (male volunteers who discuss healthy relationships and prevention of domestic violence);
- Los Promotores (volunteers who serve as allies against domestic violence); and the
- Youth Leadership Program (a leadership development program for adolescents and teens who address teen dating violence in the schools).

These programs have been recognized by the Mary Byron Project and the Robert Wood Johnson Foundation as among the most innovative and promising in the country.

The Domestic Violence Prevention and Leadership Development program is supported by the New Mexico Community Foundation, the Department of Justice Office on Violence Against Women, Hispanics in Philanthropy, the W.K. Kellogg Foundation, the Robert Wood Johnson Foundation, and the Lumpkin Family Foundation.

Batterers Intervention Program (BIP). This program works with men who have committed violence in their relationship. This program is funded by the Albuquerque Community Foundation (seed money), the Frost Foundation (seed money) and going forward by the State of New Mexico Children Youth and Families Department .

**Transitional Housing for Domestic Violence Survivors**

Enlace also has a transitional housing rental assistance program that is funded by the New Mexico Mortgage Finance Authority and the Department of Justice Office on Violence Against Women Program.

Services provided by Enlace are also supported by the Enlace Annual Appeal, individual donations, silent auction donations from area businesses, in-kind donations, and fundraising events.

**B. Board of Directors**

Enlace is governed by a board of directors which has the responsibility for determining policy and execution and evaluation of programs and activities conducted by the organization. The board shall consist of no less than three members and is currently made up of ten members. Board members include individuals from both the public and private sectors. Board members may serve 2 successive 3 year terms.

**C. Basis of Accounting**

The accompanying financial statements have been prepared using the accrual method of accounting. Under the accrual method of accounting, revenues are recognized when earned rather than when received and expenses are recognized when the related liability is incurred rather than when paid.

**D. Financial Statement Presentation**

Enlace prepares financial statements in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205 and subsections *Financial Statements of Not-for-Profit Organizations*. Under 958-205, Enlace is required to report information regarding its financial position and activities according to three classes of net

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**E. Net Assets**

**Unrestricted and Board Designated Net Assets**

Undesignated, unrestricted net assets are used to account for all resources over which the Board of Directors has discretionary control. The unrestricted net assets represent the investment in unrestricted assets and the investment in property and equipment, less accumulated depreciation and related debt.

**Temporarily Restricted Net Assets**

Temporarily restricted net assets result from contributions and other inflows of assets whose use by Enlace is limited by donor-imposed stipulations that expire by passage of time or can be fulfilled and removed by actions of Enlace pursuant to those stipulations. See Temporarily Restricted Note 7.

**Permanently Restricted Net Assets**

Permanently restricted net assets result from contributions and other inflows of assets whose use by Enlace is limited by donor-imposed stipulations that cannot be removed by actions of Enlace. There were no permanently restricted net assets for the years ended June 30, 2017 and 2016.

**F. Cash and Cash Equivalents**

Cash and cash equivalents consist of money market accounts and cash account balances with local financial institutions. The amounts on deposit with these institutions may at times exceed the \$250,000 of insurance available to individual depositors through the Federal Deposit Insurance Corporation (FDIC).

For purposes of the statements of cash flows, Enlace considers all highly liquid debt instruments with a maturity date of three months or less at the time of purchase to be a cash equivalent. Cash and cash equivalents consist of checking accounts, savings accounts and cash on hand. Enlace maintains its cash accounts at local banks as identified in Note 2. Enlace does not believe that its risk for amounts in excess of federally insured limits is significant.

**G. Property and Equipment**

Purchased property, furniture, and equipment are stated at cost. Property received by donation is recorded at the estimated fair value on the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property are reported as restricted support. Absent donor stipulations regarding how long donated assets must be maintained, Enlace reports the expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Enlace reclassifies restricted net assets to unrestricted net assets at that time. Purchased or donated property in excess of \$5,000 is capitalized. Depreciation is calculated on a straight-line basis in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives, which range from three to forty years.

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

**H. Revenue Recognition**

In accordance with accounting principles generally accepted in the United States of America, revenue is recorded when earned rather than received. The following summarizes the revenue recognition policies for major classifications of revenue:

- **Government Grants**—Government grants are typically recorded on a reimbursement basis. Specifically, when Enlace has incurred the expenses in compliance with the general and specific requirements of the funding source, both the receivable from the government granting agency and offsetting grant revenue are recorded.
- **Contributions**—Contributions are reported when an unconditional promise to give or other asset is received (in accordance with ASC 958-605). Gifts of securities are recorded at their fair market value when received. Donor-imposed restrictions spent in the same year as contributed are included as unrestricted revenue.

**I. Contributions and Support**

Enlace reports contributions of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets or specify the time period for which the assets may be expended. When a donor restriction expires, restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. Donor restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

**J. Donated Property, Material and Services**

Donations of property and materials and services are recorded as contributions at fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Enlace.

Additionally, Enlace had volunteers who donated hours of services during each of the years ended June 30 as noted below. The value of the volunteer services was not recognized as contributions since the recognition criteria was not met.

<b>Other Donations</b>	<b>2017</b>	<b>2016</b>
Approximate # of volunteers	<b>48</b>	31
Estimated hours of service	<b>2,435</b>	779

**K. Income Taxes and Uncertain Tax Provisions**

Enlace is a non-profit organization and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Enlace files their Federal Form 990 tax return in the U.S. federal jurisdiction and the online charitable registration in the Office of the Attorney General for the State of New Mexico. Enlace is generally no longer subject to examination by the Internal Revenue Service and the New Mexico Taxation and Revenue Department for fiscal years before 2014. The organization

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

is not currently under audit nor has the organization been contacted by any of these jurisdictions. Management believes that they are operating within their tax-exempt purpose.

Enlace recognizes interest accrued related to unrecognized tax benefits in interest expenses and penalties in operating expenses, when applicable. No provision for the effects of uncertain tax positions has been recorded for the years ended June 30, 2017 and 2016.

**L. Functional Allocation of Expenses**

Expenses are charged directly to program and supporting services based on specific identification, when possible. Those expenses of more of an indirect nature or which benefit all programs are allocated based upon predetermined allocation factors.

**M. Compensated Absences Payable**

Enlace accrues Paid Time Off (PTO) as the benefit is earned by employees. All regular full-time and part-time employees scheduled to work a minimum of 20 hours per week are eligible to accrue and utilize PTO. Employees accrue PTO at various rates is payable upon resignation and termination as stated in the Employee handbook.

**N. Grants and Contract Service Revenue**

Enlace is funded by grants received from the U.S. Department of Justice, U.S. Department of Health and Human Services, U.S. Department of Housing and Urban Development, and other public and private resources. Grant revenues are recognized when received unless they are a grant based on fee for service, in that case, revenues are recognized when earned. Contract services are accrued as earned.

**O. Travel**

Amounts classified as travel expenses include all amounts expended for in-state and out-of-state travel for all personnel, as well as, Board Members of Enlace.

**P. Advertising**

The cost of advertising is expensed when incurred or when the first advertising takes place. Enlace does not participate in direct-response advertising, which requires the capitalization and amortization of related costs.

**Q. Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**R. Prior Year Comparative Totals**

The financial statements include certain prior-year summarized comparative information in total but not in each net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Enlace's financial statements for the year ended June 30, 2016, from which the summarized information was derived.

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

**S. Reclassifications**

Certain reclassifications may have been made to the 2016 summarized financial statement information to conform to the current year presentation.

**T. Litigation**

Enlace, in the normal course of business, is subject to claims and litigation. Management believes that there are no outstanding claims or assessments which would be subject to a material unfavorable outcome that would not be covered by insurance.

**Note 2. Cash and Cash Equivalents**

At June 30, cash and cash equivalents were the following:

	<u>2017</u>	<u>2016</u>
Nusenda- Operating	\$ <b>30,303</b>	44,017
Nusenda- Reserve	<b>18,442</b>	68,777
Bank of Albuquerque	<b>1,535</b>	1,365
Petty cash	<b>1,250</b>	1,250
	<u>\$ <b>51,530</b></u>	<u>115,409</u>

**Note 3. Contracts and Grants Receivable**

Contracts and grants receivable as of June 30 are as follows:

	<u>2017</u>	<u>2016</u>
Bernalillo County	\$ -	12,390
City of Albuquerque	<b>24,718</b>	20,278
Civil Legal Services	<b>12,412</b>	11,416
Con Alma	<b>6,000</b>	-
Culturally & Linguistically Specific Services Program	<b>5,611</b>	16,623
Hispanics in Philanthropy	-	-
Housing Grant	-	12,733
Insurance proceeds	<b>10,248</b>	-
Justice For Families	<b>30,018</b>	46,154
Legal Assistance for Victims Grant	<b>23,026</b>	1,257
Men's Grant	-	25,422
New Mexico Mortgage Finance Authority	<b>9,732</b>	11,887
NM Children, Youth & Families Department	<b>43,173</b>	2,613
NM Coalition Against Domestic Violence	<b>5,969</b>	11,953
Other	<b>12,668</b>	23
Sexual Assault	<b>6,952</b>	-
Transition Housing	<b>11,237</b>	-
United Way of Central New Mexico	<b>11,200</b>	-
University of New Mexico Pathways	-	5,711
Victims of Crime Act	<b>19,130</b>	32,255
Total contracts and grants receivable	<u>\$ <b>232,094</b></u>	<u>210,715</u>

Management considers all contracts and grants fully collectible, and therefore, no allowance has been recorded.

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

**Note 4. Property and Equipment and Depreciation**

Property and equipment at June 30 include:

	<b>2016</b>	<b>Additions</b>	<b>2017</b>
Land	\$ 134,000	-	<b>134,000</b>
Building	536,000	-	<b>536,000</b>
Building Improvements	226,969	-	<b>226,969</b>
Land Improvements	45,294	-	<b>45,294</b>
Furniture and Equipment	59,624	6,951	<b>66,575</b>
Total	<u>1,001,887</u>	<u>6,951</u>	<b><u>1,008,838</u></b>
Less Accumulated Depreciation	(306,307)	(40,404)	<b>(346,711)</b>
Total Property and Equipment, net	<u>\$ 695,580</u>	<u>(33,453)</u>	<b><u>662,127</u></b>

The land and buildings, with a carrying amount of \$670,000, were partially acquired with grant funds in the amount of \$470,000 received from the City of Albuquerque. Under the terms of this contract, Enlace agrees to utilize the property to provide social service programs to immigrant victims of domestic violence and their children for a minimum of 30 years from the date of execution of the grant. In the event Enlace fails to utilize the property in accordance with this restrictive covenant, Enlace shall remit the amount of funds authorized under the grant plus an equity share of appreciation of the property to the City of Albuquerque.

**Note 5. Significant Concentrations of Credit Risk**

Enlace maintains its cash balances in two financial institutions located in Albuquerque, New Mexico. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2017 and June 30 2016, Enlace's uninsured cash balances were \$0.

**Note 6. Contingencies**

**Land and Building**

In December 2006, the City of Albuquerque provided \$470,000 of grant funds that were used, along with other funds provided by Enlace to purchase land and buildings with a carrying value of \$670,000. Under the terms of this contract, Enlace agrees to utilize the property to provide social service programs to immigrant victims of domestic violence and their children for a minimum of thirty (30) years from the date of execution of the grant. In the event Enlace fails to utilize the property in accordance with this restrictive covenant, Enlace shall remit the amount of funds authorized under the grant plus an equity share of appreciation of the property to the City of Albuquerque.

**Grants**

Amounts received from grantor agencies and other third parties are subject to audit and adjustment by these entities. Any disallowed claims, including amounts already collected, may constitute a liability of Enlace. The amount, if any, of expenses which may be disallowed cannot be determined at this time, although Enlace expects such amount, if any, to be immaterial.

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

**Note 7. Temporarily Restricted Net Assets**

Enlace has the following temporarily restricted net assets at June 30:

<u>Grantor</u>	<u>2016</u>	<u>Restricted Donations</u>	<u>Restrictions Released</u>	<u>2017</u>	<u>Time/Purpose</u>
McCune	\$ 49,326	20,000	(56,075)	<b>13,251</b>	Create Opportunities to make Promotoras Accessible Regionally Through Increased Resources & Le Red Collaboration
Axis To Justice	44,996	50,000	(57,665)	<b>37,331</b>	Victims of DV to receive information about the legal system (non-representation)
City of Albuquerque	40,000	-	(40,000)	-	
Frost	6,000	-	(6,000)	-	
NM Community Fund	4,471	-	(4,471)	-	
United Way	-	11,200	-	<b>11,200</b>	Jovenes (Justice & Opportunities for Victims through Education, Nurturing, Encouragement & Support)
Con Alma	-	12,000	(8,734)	<b>3,266</b>	Create Opportunities to make Promotoras Accessible Regionally Through Increased Resources & Le Red Collaboration
Purple Purse	-	19,125	(15,938)	<b>3,187</b>	Increase safety & economic security for Spanish speaking immigrants
Albuquerque Community Foundation	-	15,000	(5,655)	<b>9,345</b>	Prosper (Providing Reliable Opportunities for Success through Planning, Education, and Resources)
Brindle Foundation	-	15,000	(4,170)	<b>10,830</b>	Jovenes (Justice & Opportunities for Victims through Education, Nurturing, Encouragement & Support)
Total temporarily restricted	<u>\$ 144,793</u>	<u>142,325</u>	<u>(198,708)</u>	<u><b>88,410</b></u>	

**Note 8. Special Events**

Enlace holds special events throughout the year to raise funds and awareness. Expenses related to these special events that are considered a direct benefit to the donor are shown in the statement of activities as a reduction of gross revenues. For the year ending June 30, 2017, Enlace did not hold any special events.

**Note 9. Retirement Plan**

Enlace participates in a SIMPLE IRA plan through American Funds.

**Eligibility**

Prior to January 1, 2016, an employee was eligible to participate in the plan who had completed one year of employment and who had received at least \$5,000 in compensation from Enlace in the preceding calendar year and who was reasonably expected to receive \$5,000 in the current calendar year.

As of January 1, 2016, a qualified employee is eligible to participate in the plan on the first of the month following his or her hire and who is reasonably expected to receive at least \$5,000 during the current calendar year.

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

**Contributions**

Participants may defer a portion of their salary (up to federal limits) to the plan on a pre-tax basis. In 2015, Enlace matched participant's bi-weekly deferrals 100% up to a limit of 3% of their compensation per calendar year. Beginning January 1<sup>st</sup>, 2016, Enlace's Board adjusted the plan to provide the non-elective 2% of each eligible employee's compensation and so each eligible participant receives 2% of their compensation from Enlace regardless of whether they make their own contributions. Employer contributions for the years ended June 30 to the plan were as follows:

Contributions	\$	<b>2017</b>	<b>2016</b>
		<b>26,606</b>	23,820

**Note 10. Fair Value Measurements**

FASB ASC 820-10 and subsections establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). (The inputs and methodology used for valuing Enlace's financial assets and liabilities are not indicators of the risks associated with those instruments.) The three levels of the fair value hierarchy under FASB ASC 820-10 are as follows:

**Level 1** – Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

**Level 2** – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third-party pricing services for identical or similar assets or liabilities. There were no assets and liabilities to be disclosed for this category.

**Level 3** – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The fair value of investments securities is the market value based on the quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs to the limited market activity of the instrument. Enlace's significant financial instruments are cash and investments. For these financial instruments, carrying values approximate fair value.

The inputs and methodology used for valuing Enlace financial assets and liabilities are not indicators of the risks associated with those instruments. The following methods, when necessary are used to estimate the fair values of the assets and liabilities. This assessment was not required for the years ended June 30, 2017 and 2016.

**ENLACE COMUNITARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017, with Comparative Totals for 2016**

**Fair Value of Financial Instruments**

The carrying amounts of cash and cash equivalents, receivables, payables, accrued expenses, and other liabilities approximate fair value due to the short maturity periods of these instruments.

**Note 11 Economic Dependency**

Enlace receives a significant portion of its revenue in the form of grants and awards from governmental entities, private foundations and other contributions. Enlace expects these grants and awards to continue into the foreseeable future. If, however, a significant portion of these funds are not continued, Enlace's ability to continue all programs would be diminished. The following is a summary of concentrations from contributions and grants as of June 30:

<b><u>Concentrations</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
Grants and contracts	\$ <b><u>2,213,706</u></b>	1,842,088
Total revenue	\$ <b><u>2,288,341</u></b>	<b><u>1,935,693</u></b>
Concentration percentage	<b><u>97%</u></b>	<b><u>95%</u></b>

**Note 12. Evaluation of Subsequent Events**

Subsequent events are events or transactions that occur after the statement of financial position date but before the financial statements are issued. Enlace recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including the estimates inherent in the process of preparing the financial statements. Enlace's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date and before financial statements are available to be issued. Enlace has evaluated subsequent events through January 22, 2018 which is the date the financial statements were available to be issued.

**ENLACE COMUNITARIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30,2017**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Catalog Domestic Assistance Number</u>	<u>Pass-through Grantor Number/ or Other Identifying Number</u>	<u>Federal Expenditures</u>
<b>Direct Programs</b>			
<b>U.S. Department of Justice - Office on Violence Against Women</b>			
Office on the Violence Against Women - CLSSP	16.016	2014-UW-AX-0004	\$ 43,343
Office on the Violence Against Women - CLSSP	16.016	2016-UW-AX-0007	150,133
Office on the Violence Against Women - Transitional Housing	16.736	2015-WH-AX-0053	152,513
Office on the Violence Against Women - Engaging Men	16.888	2014-CY-AX-0016	117,556
Office on the Violence Against Women - Legal Assistance Victims	16.524	2016-WL-AX-0045	* 144,849
Office on the Violence Against Women - Family Justices	16.021	2015-FJ-AX-0013	165,777
Office on the Violence Against Women - Sexual Assault Services	16.889	2016-UD-AX-0009	63,912
		Subtotal	<u>838,083</u>
<u>Pass-through Agency (State of New Mexico)</u>			
Violence Against Women Act - Crime Victim Assistant (VOCA)	16.575	2015-VA-GX-0053-2016-VA-423	49,619
Violence Against Women Act - Crime Victim Assistant (VOCA)	16.575	2015-VA-GX-0053 -2016-VA-423	110,445
Violence Against Women Act - Crime Victim Assistant (VOCA)	16.575	2015-VA-GX-0053 -2016-VA-531	11,197
Violence Against Women Act - Crime Victim Assistant (VOCA)	16.575	2015-VA-GX-0053 -2016-VA-531	29,921
		*	<u>201,182</u>
		Total \$	<u>1,039,265</u>
<b>U.S. Department of Health and Human Services</b>			
<u>Pass-through Agency (New Mexico CYFD)</u>			
Family Violence Prevention and Services - Grants for Domestic Violence Shelters and Supportive Services	93.671	17-690-00-20128	\$ 55,400
		Total \$	<u>55,400</u>
<b>U.S. Department of Housing and Urban Development</b>			
<u>Pass-through Agencies (NM Mortgage Finance Authority)</u>			
Home Investment Partnerships Program	14.239	16-02-ENC-RAP-001	\$ 67,439
Emergency Solutions Grant Program	14.231	16-02-ENC-RAP-001	17,255
		Total \$	<u>84,694</u>
		<b>Grand Total \$</b>	<b><u>1,179,359</u></b>
<b>Reconciliation to Financial Statements</b>			
Federal revenue per statement of activities			\$ 1,179,359
Per SEFA			<u>1,179,359</u>
Difference			<u>\$ -</u>

\*Major program

See Independent Auditor's Report

**ENLACE COMUNITARIO**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30,2017**

**Note 1. Basis of Accounting**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Enlace Comunitario and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**Note 2. Subrecipients**

Enlace Comunitario, Inc. passed through federal funds to the following organizations for the year ended as of June 30, 2017:

<u>Organization</u>	<u>CFDA</u>	<u>Amount</u>
New Mexico Immigrant Law Center	16.016	\$ 22,404
New Mexico Immigrant Law Center	16.524	49,833
		<u>\$ 72,237</u>

**Note 3. CFDA Numbers/Pass-Through Grantor Numbers**

Federal granting agencies or their pass-through agencies are responsible for providing Enlace Comunitario with the Catalog of Federal Domestic Assistance (CFDA) number for each grant or contract. In cases where a federal granting agency did not provide the CFDA number, other identifying numbers are presented on the schedule of expenditures of federal awards, if available.

In addition, for pass-through awards, the pass-through granting agencies are responsible for providing the organization with the CFDA number as well as pass-through grantor numbers. In cases where the pass-through granting agency did not provide this number to the organization, it is noted as "NA" (not available) on the schedule of expenditures of federal awards.

**Note 4. De-Minimis Indirect Cost Rate**

The organization did not use the 10 percent de minimis indirect cost rate.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Enlace Comunitario  
Albuquerque, NM

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 Enlace Comunitario, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 22, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Enlace'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 Enlace's internal control. Accordingly, we do not express an opinion on the effectiveness of Enlace's internal control.

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

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

January 22, 2018

**Compliance and Other Matters**

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

**Purpose of This Report**

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

*Hinkle & Landers, P.C.*

Hinkle + Landers, P.C.  
Albuquerque, NM  
January 22, 2018

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

Board of Directors  
Enlace Comunitario  
Albuquerque, NM

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

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

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Enlace Comunitario'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 Enlace Comunitario's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Enlace's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Enlace 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 Enlace Comunitario 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 Enlace Comunitario'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 Enlace Comunitario's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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



Hinkle + Landers, P.C.  
Albuquerque, NM  
January 22, 2018

**ENLACE COMUNITARIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2017**

**SECTION I—SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

1. Type of auditor’s report issued **Unmodified**

Internal control over financial reporting:

- 1. Material weakness(es) identified None
- 2. Significant deficiency(ies) identified None
- 3. Noncompliance material to financial statements noted: None

**Federal Awards**

Internal control over major programs:

- 1. Material weakness(es) identified None
- 2. Significant deficiencies(s) identified None

Type of auditor’s report issued on compliance for major program **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR section 200.516(a)? None

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.575	Violence Against Women Act—Crime Victim Assistant
16.524	Office on the Violence Against Women—Legal Assistance Victims

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk Auditee Yes

**ENLACE COMUNITARIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2017**

**SECTION II and III—SUMMARY OF FINDINGS**

**FINANCIAL AND FEDERAL FINDINGS**

<b>Finding</b>	<b>Status of Current and Prior Year Findings</b>	<b>Type of Finding</b>
<b>PRIOR YEAR</b>		
<i>None</i>	N/A	N/A
<b>CURRENT YEAR</b>		
<i>None</i>	N/A	N/A

\* Legend for Type of Findings

- A. Material Weakness in Internal Control Over Financial Reporting
- B. Significant Deficiency in Internal Control Over Financial Reporting
- C. Other Matters Involving Internal Control Over Financial Reporting
- D. Material Weakness in Internal Control Over Compliance of Federal Awards
- E. Significant Deficiency in Internal Control Over Compliance of Federal Awards
- F. Instance of Noncompliance related to Federal Awards