

**PARTNERS FOR WOMEN AND JUSTICE, INC.**

Financial Statements  
for the year ended June 30, 2018  
and Independent Auditors' Report

# **PARTNERS FOR WOMEN AND JUSTICE, INC.**

## **TABLE OF CONTENTS**

---

	<b>PAGE</b>
INDEPENDENT AUDITORS' REPORT	1-2
<b>FINANCIAL STATEMENTS:</b>	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-12
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 GOVERNMENTAL AUDITING STANDARDS	13-14
Schedule Summary of Auditors' Results and Findings	15
Summary of Auditors' Requirements for Reporting on IOLTA Grant Expenditures	16

## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
Partners for Women and Justice, Inc.  
Montclair, New Jersey

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

We have audited the accompanying financial statements of Partners for Women and Justice (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statement 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 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 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 Partners for Women and Justice as of June 30, 2018, 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.

## ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 5 and summary of auditors' requirements for reporting on IOLTA grant expenditures on page 15 are presented for purposes of additional analysis and grant compliance, respectively and are 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 October 15, 2018, on our consideration of Partners for Women and Justice' 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 Partners for Women and Justice' internal control over financial reporting and compliance.



Fairfield, New Jersey  
October 15, 2018

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## STATEMENT OF FINANCIAL POSITION JUNE 30, 2018

	2018
<b>ASSETS</b>	
CURRENT ASSETS:	
Cash and cash equivalents	\$ 370,735
Grants receivable	209,078
Unconditional promises to give, net	37,000
Prepaid expenses	18,534
Short-term investments	10,354
Accounts receivable	4,345
Total current assets	<u>650,046</u>
PROPERTY AND EQUIPMENT, NET	11,752
DEPOSITS	<u>866</u>
TOTAL	<u><u>\$ 662,664</u></u>
<b>LIABILITIES AND NET ASSETS</b>	
CURRENT LIABILITIES:	
Accounts payable	\$ 6,200
Accrued expenses	44,647
Deferred revenue	3,750
Total current liabilities	<u>54,597</u>
NET ASSETS:	
Unrestricted net assets - undesignated	383,667
Unrestricted net assets - board designated	189,900
Temporarily restricted net assets	34,500
Total net assets	<u><u>608,067</u></u>
TOTAL	<u><u>\$ 662,664</u></u>

**PARTNERS FOR WOMEN AND JUSTICE, INC.**

**STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2018**

	<b>Unrestricted Net Assets</b>	<b>Temporarily Restricted Net Assets</b>	<b>Total</b>
<b>PUBLIC SUPPORT AND REVENUE</b>			
Non-cash contributions	\$ 1,041,262	\$ -	\$ 1,041,262
Contributions	413,928	-	413,928
Fundraising events	385,987	-	385,987
Government grants	353,227	-	353,227
Net assets released from restrictions			
Satisfaction of purpose restrictions	38,562	(38,562)	-
	<u>2,232,966</u>	<u>(38,562)</u>	<u>2,194,404</u>
<b>EXPENSES:</b>			
Program services:			
Provide professional services to the needy	1,828,132	-	1,828,132
Supporting services:			
Management and general	160,402	-	160,402
Fundraising	171,184	-	171,184
Direct costs of fundraising events	56,559	-	56,559
Total supporting services	<u>388,145</u>	<u>-</u>	<u>388,145</u>
Total expenses	<u>2,216,277</u>	<u>-</u>	<u>2,216,277</u>
Change in net assets before non-operating income	16,689	(38,562)	(21,873)
<b>INVESTMENT INCOME</b>	<u>421</u>	<u>-</u>	<u>421</u>
<b>CHANGE IN NET ASSETS</b>	17,110	(38,562)	(21,452)
NET ASSETS, BEGINNING OF YEAR	572,604	73,062	645,666
PRIOR PERIOD ADJUSTMENT	<u>(16,147)</u>	<u>-</u>	<u>(16,147)</u>
NET ASSETS, END OF YEAR	<u>\$ 573,567</u>	<u>\$ 34,500</u>	<u>\$ 608,067</u>

## PARTNERS FOR WOMEN AND JUSTICE, INC.

### STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2018

	Program Services	Supporting Services		Total
	Legal	Management & General	Fundraising	
Personnel costs:				
Salaries and wages	\$ 580,244	\$ 111,689	\$ 118,641	\$ 810,574
Fringe benefits	30,274	3,316	4,523	38,113
Payroll taxes	49,688	9,316	10,007	69,011
Total personnel costs	660,206	124,321	133,171	917,698
				-
Direct client legal assistance	1,033,232	-	-	1,033,232
Government and litigation	6,859	216	231	7,306
Insurance	8,112	1,259	1,022	10,393
Occupancy	35,763	8,060	6,548	50,371
Postage	3,202	371	1,473	5,046
Printing	9,502	2,036	4,071	15,609
Professional education and development	5,164	1,474	1,435	8,073
Professional fees	13,461	16,283	11,906	41,650
Supplies	9,553	897	1,514	11,964
Technology	17,519	2,141	4,763	24,423
Travel	17,987	522	608	19,117
Other	1,219	1,390	3,279	5,888
				-
Total expenses before depreciation	1,821,779	158,970	170,021	2,150,770
				-
Depreciation	6,353	1,432	1,163	8,948
				-
Total expenses	\$ 1,828,132	\$ 160,402	\$ 171,184	\$ 2,159,718

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2018

	2018
CASH FLOWS FROM OPERATING ACTIVITIES:	
Changes in net assets	\$ (21,452)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	8,948
Prior period adjustment	(16,147)
(Increase) decrease in operating assets	
Grants receivable	32,259
Unconditional promises to give, net	70,312
Prepaid expenses	(9,087)
Short-term investments	(121)
Accounts receivable	(4,345)
Increase (decrease) in operating liabilities	
Accounts payable	-
Accrued expenses	32,304
Deferred revenue	-
Net cash provided by operating activities	<u>92,671</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of fixed assets	<u>(4,525)</u>
Net cash used in investing activities	<u>(4,525)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	88,146
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>282,589</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 370,735</u>

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

---

### 1. NATURE OF ACTIVITIES

Partners for Women and Justice, Inc. (the “Organization”) is a New Jersey not-for-profit corporation, tax-exempt under Section 501(c)(3) of the Internal Revenue Code. Partners for Women and Justice empowers low income victims and survivors of domestic violence to build safe and secure futures for themselves and their children by providing equal access to justice. The Organization offers quality legal assistance in domestic violence and family law matters.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** --- The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Basis of Presentation** --- The financial statements are prepared using guidance provided by the American Institute of Certified Public Accountants’ Audit and Accounting Guide, *Nonprofit Organizations* and *New Jersey 15-08-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*, and other pronouncements applicable to not-for-profit organizations.

The Organization presents its financial statements in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). ASC Paragraphs 958-205-45-2(a) through (d) establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

ASC Paragraphs 958-605-45-3 through 7, *Contributions Received*, requires that unconditional promises to give be recorded as receivables and revenue and requires the organization to distinguish between contributions received for each net asset category in accordance with donor imposed restrictions.

Accordingly, net assets of the Organization and changes therein would be classified and reported as follows:

*Unrestricted net assets* - Net assets that are not subject to donor-imposed stipulations. This represents the portion of expendable funds available to support the Organization’s programs and activities.

*Temporarily restricted net assets* - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

*Permanently restricted net assets* - Net assets subject to donor-imposed restrictions stipulate that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes. For the year ended June 30, 2018, the Organization had no permanently restricted net assets.

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

**Use of Estimates** --- The preparation of financial statements in conformity with 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.

**Cash and cash equivalents** --- The Organization considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

**Investments** --- Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value based on quoted prices in active markets for identical assets, with gains and losses included in the statement of activities. Donated investments are reflected as contributions at their fair value at date of receipt. Investments at June 30, 2018 consisted of Certificate of Deposit.

**Accounts receivable** --- Accounts receivable are stated at the amounts management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance for doubtful accounts and a credit to accounts receivable.

**Property and Equipment** --- Property and equipment are recorded at cost and are depreciated using the straight-line method over the estimated useful lives of the assets. Depreciation is provided based upon the half year convention. The Organization's policy is to capitalize fixed assets with a purchase price of \$1,000 or more. Furniture is depreciated over five (5) years and equipment over three (3) years. Expenditures for maintenance, repairs and renewals of minor items are charged to earnings as incurred. The cost of assets retired or otherwise disposed of and the related accumulated depreciation are eliminated from the accounts and any resulting gain or loss is reflected in the statement of activities.

**Revenue and support recognition** --- Contributions, including unconditional promises to give, are recorded as received. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value. Management assesses the time value of money based on material pledges to the Organization and the length of time to be received. For immaterial amounts, management does not apply a discount factor. Material unconditional promises to give due in subsequent years are reported on the Statement of Financial Position at the present value of their net realizable value, using interest rates consistent with unsecured individual credit rates applicable to the years in which the promises are to be received.

The Organization accounts for fundraising and grant revenue in the statement of activities to the extent that expenses have been incurred for the purpose specified by the grantor or donor during the period. In applying this concept, the legal and contractual requirements of each individual program are used as guidance. All amounts not expended in accordance with the grant or donor contract are recorded as a liability in the financial statements as the Organization does not maintain any equity in the grant or contract.

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

**Revenue and support recognition (cont.)** --- Additionally, funds received in advance of their proper usage are accounted for as deferred revenue in the statement of financial position.

**Grants (State Financial Assistance)** --- Grants in unrestricted funds result primarily from state government sources. The grant is considered to be an exchange transaction and accordingly revenues from cost-reimbursement grants are recognized as costs are incurred and projected losses are provided in their entirety at the time of determination.

**Donated Services** --- Organization records various types of in-kind contributions. Contributed services are recognized at fair market value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

**Income taxes** --- The Organization is a not-for-profit organization described under Section 501(c)(3) of the Internal Revenue Code ("I.R.C.") and is therefore exempt from federal income taxes under Section 501(a) of the I.R.C. The Organization is also exempt under Title 15 of the State of New Jersey *Corporations and Associations Not for Profit Act*. Accordingly, no provision for Federal or State income taxes has been presented in the accompanying financial statements.

The Organization adheres to FASB ASC Topic 740, *Income Taxes*, which provides guidance and clarification on accounting for uncertainty in income taxes recognized in the Organization's financial statements. The guidance prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return, and also provides guidance on de-recognition, classification, interest and penalties, disclosure and transition. For the year ended June 30, 2018, the Organization has no material uncertain tax positions to be accounted for in the financial statements.

The Organization files federal income tax returns with the United States Internal Revenue Service. The Organization is no longer subject to federal tax examinations for tax years ended June 30, 2013 and prior. The Organization files charities registrations for the solicitation of donor funds in California, Connecticut, Florida, Illinois, Massachusetts, New Jersey, New York and Pennsylvania. The Organization is no longer subject to state tax examinations for tax years ended June 30, 2014 and prior.

**Advertising expenses** --- The Organization expenses costs of advertising when incurred. Total advertising costs for the year ended June 30, 2018 were \$70.

**Functional Allocation of Expenses** --- Expenses are charged to each program based on direct expenditures incurred. Any program expenditures not directly chargeable are allocated to programs based on methods considered by management to be reasonable. Program expenses are those related to providing legal assistance in domestic violence and family law matters. Management and general relate to administrative expenses related to those programs. Fundraising includes direct costs of solicitation of donors based on methods considered by management to be reasonable.

**Reclassifications** --- Certain amounts from the prior year have been reclassified to conform to the current year presentation.

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

**Subsequent events** --- Management has evaluated subsequent events through October 15, 2018 the date on which the financial statements were available to be issued, and have determined that there are no subsequent events that require disclosure.

### 3. RISKS AND UNCERTAINTIES

Arising from Cash Deposits in Excess of Insured Limits: The Organization maintains its cash in bank deposit accounts, with no account exceeding the federally insured limits, currently \$250,000. Management believes that the Organization has no significant risk of loss on these amounts due to the failure of the institution.

Funding dependence: Approximately 15% of the funding for the Organization comes from state assistance. This funding is dependent upon monies from state funding programs and accordingly, there is no guarantee that such funding will continue.

Litigation, claims and contingent liabilities: In the ordinary conduct of its business, the Organization may be party to litigation. At June 30, 2018, management does not believe there is a substantial risk to the Organization based on its legal activities.

### 4. PLEDGES RECEIVABLE

Pledges receivable as of June 30, 2018, are expected to be received as follows:

In less than one year	\$	20,500
In one to five years		16,500
		<u>37,000</u>
	\$	<u>37,000</u>

Based on the schedule of future pledge amounts due, there is no discount required. The balance is considered to be fully collectible, therefore, there is no allowance recognized at June 30, 2018.

### 5. INVESTMENTS

Short-term fixed income investments consisted of certificates of deposit in the amount of \$10,354 at June 30, 2018. Total interest income for the year ended June 30, 2018 amounted to \$427.

### 6. PROPERTY AND EQUIPMENT

A Summary of the Organization's assets as of June 30, 2018 are as follows:

		2018
Furniture and fixtures	\$	29,731
Equipment and computers		38,098
		<u>67,829</u>
Less: Accumulated depreciation		56,077
Total	\$	<u>11,752</u>

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

---

### 6. PROPERTY AND EQUIPMENT (CONT.)

The total depreciation expense charged to operations for the year ended June 30, 2018 was \$8,948.

### 7. COMMITMENTS

Effective January 1, 2019, the Organization terminated its month to month lease arrangement for operating space and entered into a seven year lease ending December 31, 2025.

The Organization also leases copiers and various other equipment for program and business use expiring in various years through 2020. Future minimum payments due under all operating leases in effect at June 30, 2018 are as follows:

2019	\$	41,347
2020		79,524
2021		80,183
2022		81,396
2023		82,617
Thereafter		<u>211,844</u>
	\$	<u>576,911</u>

### 8. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets of \$34,500 at June 30, 2018 are time restricted and will become available for legal programs upon receipt.

### 9. NET ASSETS RELEASED FROM RESTRICTIONS

During the fiscal year ended June 2018, net assets of \$38,562 were released from restrictions by the receipt of pledge payments thereby releasing the time restrictions.

### 10. BOARD DESIGNATED NET ASSETS

At June 30, 2018, the Board of Trustees had designated \$189,900 of major campaign contributions to be used for the development and implementation of a strategic growth plan.

### 11. NON-CASH CONTRIBUTIONS

The amounts reflected in the accompanying financial statements as non-cash contributions are offset by like amounts included in the following expense accounts:

Non-cash expenses:		
Direct client legal assistance	\$	1,033,232
Technology		<u>8,030</u>
	\$	<u>1,041,262</u>

# **PARTNERS FOR WOMEN AND JUSTICE, INC.**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) AS OF AND FOR THE YEAR ENDED JUNE 30, 2018**

---

### **12. CONTRIBUTIONS REVENUE**

Contributions from various sources were recognized for the year ended June 30, 2018 as follows:

Contributions, gifts and grants:	
Individuals	\$ 147,672
Corporations & law firms	8,906
Foundations	234,241
United Way grants	9,030
Other	14,079
Total	<u>\$ 413,928</u>

### **13. PRIOR PERIOD ADJUSTMENT**

In January of 2018, the Organization changed its policies regarding paid time off. Accordingly, a prior period adjustment of \$16,147 was made to opening balances to appropriately apply the change to accrued expenses and net assets.

### **14. SUBSEQUENT EVENTS**

The Organization entered into a new lease agreement in September, commencing January 1, 2019. See Note 7 for detailed information regarding the new commitment.

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*

To the Board of Trustees of  
Partners for Women and Justice, Inc.  
Montclair, New Jersey

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 Partners for Women and Justice, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, 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 October 15, 2018.

### **Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or 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 described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

*Quillari Canino LLC*

Fairfield, New Jersey  
October 15, 2018

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## SCHEDULE SUMMARY OF AUDITORS' RESULTS AND FINDINGS FOR THE YEAR ENDED JUNE 30, 2018

---

### SUMMARY OF AUDITORS' RESULTS

A. *Financial Statements*

Type of auditors' opinion(s) issued: **Unmodified**

Internal control over financial reporting:

- Material weakness(es) identified?                     yes                     no
- Significant deficiency(ies) identified that are not  
  considered to be material weaknesses?                     yes                     reported

Noncompliance material to financial statements noted?                     yes                     no

- Material weakness(es) identified?                     yes                     no
- Significant deficiency(ies) identified that are not  
  considered to be material weaknesses?                     yes                     reported

### FINDINGS – FINANCIAL STATEMENT AUDIT

The audit did not disclose any findings or questioned costs required to be reported under generally accepted auditing standards.

# PARTNERS FOR WOMEN AND JUSTICE, INC.

## SUMMARY OF AUDITORS' REQUIREMENTS FOR REPORTING ON IOLTA GRANT EXPENDITURES AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

---

1. Partners for Women and Justice, Inc. received an unmodified opinion on the financial statements.
2. The report in internal controls and related findings and recommendations was unmodified and no findings or recommendations exist.
3. We have reviewed IOLTA Fund of the Bar of New Jersey Grant Audit Requirements and Partners for Women and Justice, Inc. complied with these audit requirements.
4. A supplemental schedule of IOLTA funding and expenditures incurred by line item compared to the budget submitted to IOLTA and the variance is shown below:

	<b>Grant Budget*</b>	<b>Actual Expenditures*</b>	<b>(Over) Under Budget</b>
<i>2017 Grant (7/1/17-12/31/17):</i>			
Salaries and Fringes	<u>\$ 31,300</u>	<u>\$ 15,203</u>	<u>\$ -</u>
<i>2018 Grant (1/1/18-6/30/18):</i>			
Salaries and Fringes	<u>\$ 31,300</u>	<u>\$ 18,147</u>	<u>\$ -</u>

5. There were no questioned costs.
6. There were no auditors' adjustments to the final expenditure reports submitted to IOLTA.

\*Grant budget data represents the full amount of the award. Actual expenditures cover the time period indicated. Calendar year expenditures may be generated by using the results from both reporting periods.