

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**  
**Atlanta, Georgia**

**FINANCIAL STATEMENTS**  
**and**  
**SUPPLEMENTAL INFORMATION**

**Years Ended June 30, 2019 and 2018**

## TABLE OF CONTENTS

	<u>Page No.</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	3-4
<b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position	5
Statements of Activities	6
Statements of Functional Expenses	7-8
Statements of Cash Flows	9
Notes to the Financial Statements	10-16
<b>SUPPLEMENTAL INFORMATION</b>	
Schedules of Contractual Assistance	18-19
<b>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</b>	21-22
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	24

# FRICKE & ASSOCIATES, P.C.

## *Certified Public Accountants*

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### **Independent Auditor's Report**

To the Board of Directors  
**Citizen Advocacy of Atlanta & DeKalb, Inc.**  
Atlanta, Georgia

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

We have audited the accompanying financial statements of **Citizen Advocacy of Atlanta & DeKalb, Inc.** (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, 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.

#### **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.



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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 **Citizen Advocacy of Atlanta & DeKalb, Inc.** as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of contractual assistance (pages 18 and 19), is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In 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 November 12, 2019, on our consideration of **Citizen Advocacy of Atlanta & DeKalb, Inc.**'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 **Citizen Advocacy of Atlanta & DeKalb, Inc.**'s internal control over financial reporting and compliance.

*Friche & Associates, P.C.*

Peachtree Corners, Georgia  
November 12, 2019

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

**STATEMENTS OF FINANCIAL POSITION**

June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 34,136	\$ 29,013
Accounts receivable	14,066	-
Prepaid expenses	<u>1,063</u>	<u>-</u>
Total current assets	49,265	29,013
Property and equipment, net	<u>-</u>	<u>-</u>
Total assets	<u>\$ 49,265</u>	<u>\$ 29,013</u>
 <b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 7,430	\$ 3,757
Accrued compensated absences	6,186	2,459
Accrued payroll taxes	<u>8,207</u>	<u>11,837</u>
Total liabilities	21,823	18,053
Net assets:		
Without donor restrictions	<u>27,442</u>	<u>10,960</u>
Total liabilities and net assets	<u>\$ 49,265</u>	<u>\$ 29,013</u>

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

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

STATEMENTS OF ACTIVITIES

Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating activities:		
Revenues and other support		
Contractual assistance	\$ 114,307	\$ 77,025
Individuals and businesses	21,939	4,181
Organizations	11,740	1,059
Fundraising	<u>-</u>	<u>10,965</u>
Total revenues and other support	147,986	93,230
Expenses		
Program services	108,630	70,077
Supporting services		
Management and general	18,767	23,095
Fundraising	<u>4,107</u>	<u>1,402</u>
Total expenses	<u>131,504</u>	<u>94,574</u>
Change in net assets	16,482	(1,344)
Net assets, beginning of year	<u>10,960</u>	<u>12,304</u>
Net assets, end of year	<u>\$ 27,442</u>	<u>\$ 10,960</u>

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

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended June 30, 2019

	Program Services <u>Advocacy</u>	<u>Supporting Services</u> Management & General	<u>Fundraising</u>	<u>Total</u>
Compensation and related expenses				
Compensation	\$ 78,726	\$ 8,946	\$ 1,789	\$ 89,461
Employee benefits				
Medical insurance	4,342	493	99	4,934
Workers compensation insurance	1,687	192	38	1,917
Payroll taxes	<u>6,347</u>	<u>387</u>	<u>137</u>	<u>6,871</u>
Total compensation and related expenses	91,102	10,018	2,063	103,183
Occupancy				
Property and casualty insurance	815	91	-	906
Rent - building	1,425	-	-	1,425
Rent - storage	2,094	-	-	2,094
Telephone and internet	<u>1,919</u>	<u>213</u>	<u>-</u>	<u>2,132</u>
Total occupancy expenses	6,253	304	-	6,557
Administration				
Accounting fees	-	7,450	-	7,450
Bank service fees	-	5	-	5
Community education	28	-	-	28
Insurance	1,589	176	-	1,765
Legal and professional	-	-	-	-
Matching procedures	3,136	-	-	3,136
Postage and delivery	327	36	-	363
Staff development and training	4,538	-	-	4,538
Taxes and licenses	30	-	-	30
Other	244	-	2,044	2,288
Penalties and interest	-	778	-	778
Supplies	<u>1,383</u>	<u>-</u>	<u>-</u>	<u>1,383</u>
Total administration expenses	<u>11,275</u>	<u>8,445</u>	<u>2,044</u>	<u>21,764</u>
Total expenses	<u>\$ 108,630</u>	<u>\$ 18,767</u>	<u>\$ 4,107</u>	<u>\$ 131,504</u>

Continued...

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

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

**STATEMENTS OF FUNCTIONAL EXPENSES**

Year Ended June 30, 2018

	Program Services Advocacy	Supporting Services		Total
		Management & General	Fundraising	
<b>Compensation and related expenses</b>				
Compensation	\$ 51,290	\$ 5,829	\$ 1,166	\$ 58,285
Employee benefits				
Medical insurance	4,364	496	99	4,959
Workers compensation insurance	646	74	15	735
Payroll taxes	3,918	458	89	4,465
Total compensation and related expenses	60,218	6,857	1,369	68,444
<b>Occupancy</b>				
Property and casualty insurance	1,624	181	-	1,805
Rent - storage	1,888	-	-	1,888
Telephone and internet	1,637	182	-	1,819
Total occupancy expenses	5,149	363	-	5,512
<b>Administration</b>				
Accounting fees	-	3,596	-	3,596
Bank service fees	-	77	-	77
Community education	57	-	-	57
Insurance	1,507	168	-	1,675
Legal and professional	-	10,869	-	10,869
Matching procedures	1,848	-	-	1,848
Postage and delivery	203	23	-	226
Staff development and training	54	-	-	54
Taxes and licenses	30	-	-	30
Other	900	100	33	1,033
Penalties and interest	-	951	-	951
Supplies	111	91	-	202
Total administration expenses	4,710	15,875	33	20,618
Total expenses	\$ 70,077	\$ 23,095	\$ 1,402	\$ 94,574

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



**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

STATEMENTS OF CASH FLOWS

Years Ended June 30, 2019 and 2018

Cash flows from operating activities:		
Change in net assets	\$ 16,482	\$ (1,344)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
(Increase) decrease in assets:		
Accounts receivable	(14,066)	15,841
Prepaid expenses	(1,063)	-
Increase (decrease) in operating liabilities:		
Accounts payable	3,673	3,757
Accrued compensated absences	3,727	2,459
Accrued payroll taxes	<u>(3,630)</u>	<u>(1,508)</u>
Net cash provided by operating activities	<u>5,123</u>	<u>19,205</u>
Increase in cash and cash equivalents	5,123	19,205
Cash and cash equivalents, beginning of year	<u>29,013</u>	<u>9,808</u>
Cash and cash equivalents, end of year	<u>\$ 34,136</u>	<u>\$ 29,013</u>

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

# CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.

## NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2019 and 2018

### NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Activities

**Citizen Advocacy of Atlanta & DeKalb, Inc.** (the “Organization”) is a nonprofit corporation organized in 1991 to promote protection and advocacy for people who have developmental disabilities within Fulton and DeKalb County, Georgia regardless of age, degree of impairment, length of residence, sex or race. Services provided by **Citizen Advocacy of Atlanta & DeKalb, Inc.** include the following:

Providing protection and advocacy to individuals who have developmental disabilities by initiating and supporting one-to-one relationships between individuals who have a developmental disability and independent unpaid people, recruited by **Citizen Advocacy of Atlanta & DeKalb, Inc.**, who make a commitment to represent these individuals best interest; and

In the course of initiating and supporting these relationships and in all actions and communications of **Citizen Advocacy of Atlanta & DeKalb, Inc.**, to uphold the dignity of individuals who have disabilities and to generate personal and financial support for the work they perform.

#### Basis of Accounting

The Organization’s financial statements are presented on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recorded when incurred.

#### Financial Statement Presentation

The Organization’s financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2019 and 2018

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restricted support. Donations of property and equipment are recorded as support with or without donor restrictions at their estimated fair value at the date of donation. There were no donor restricted contributions for the years ended June 30, 2019 and 2018.

Measure of Operations

The Statement of Activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, financing costs, and other activities considered to be of a more unusual or nonrecurring nature.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net assets classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

Estimates

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

Prepaid Expenses

Payments made to vendors for services that will benefit periods subsequent to year end, are recorded as prepaid expenses.

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2019 and 2018

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with a maturity of three months or less to be cash equivalents.

Concentrations of Credit Risk

At June 30, 2019 and 2018 the Organization's carrying amount of cash and cash equivalents was \$34,136 and \$29,013 respectively and bank balances were \$31,913 and \$26,090. These bank balances were covered by federal depository insurance (FDIC).

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis. The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Compensation and related expenses	Time and effort
Occupancy	Square footage
Insurance	Time and effort
Postage and delivery	Time and effort
Supplies	Time and effort
Other	Time and effort

Income Taxes

The Organization is a nonprofit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no income taxes are reflected in the accompanying financial statements. The Organization does not receive any income from unrelated business activities and is not required to file a federal Exempt Organization Business Income Tax Return (Form 990-T) and therefore has no uncertain tax positions that are material to the financial statements. The Organization's federal income tax returns are subject to examination by the IRS and state tax authorities, generally for three years after they are filed.

Receivables

Receivables consist of grant reimbursements due on State grants for expenditures made but not reimbursed. Receivables are recorded when either the asset or revenue recognition criteria has been met. Receivables recorded on the financial statements do not include any amounts that would necessitate the need for an allowance for uncollectible receivables. *See Note C*

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2019 and 2018

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Contributed Services

Members of the Board of Directors and other employees volunteer services to the Organization without compensation. Furthermore, a substantial number of volunteers have donated significant amounts of time in the Organization's program services, fundraising and operating activities. The value of these contributed services has not been recorded in the financial statements because an objective and measurable basis for determining the value of these services is not available.

Property and Equipment

Property and equipment are stated at historical cost or fair market value at the date of the gift, if donated. Such donations are reported as unrestricted support unless the donor has restricted the donated assets 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 support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation of furniture, fixtures and equipment are computed over the estimated useful life of the applicable asset using the straight-line method. *See Note B*

Contractual Assistance

The Organization's relationship with the Georgia Advocacy Office, Inc. is evaluated each year and if certain criteria are met, a contract may be negotiated. The Georgia Advocacy Office, Inc. funds the entire contract using funds from the U.S. Department of Health and Human Services and the State of Georgia Department of Community Affairs. Funds received from the contract are restricted to use on the Citizen Advocacy Program, which only serves people with developmental disabilities by matching each person into a voluntary relationship with a private citizen. *See Note C*

**NOTE B – PROPERTY AND EQUIPMENT**

The following is a summary of changes in the Organization's property and equipment during the year ended June 30, 2019:

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u> <u>(Deletions)</u>	<u>Depreciation</u>	<u>Balance</u> <u>June 30, 2019</u>
Furniture, fixtures and equipment	\$ 17,684	\$ -	\$ -	\$ 17,684
Accumulated depreciation	<u>(17,684)</u>	<u>-</u>	<u>-</u>	<u>(17,684)</u>
Property and equipment, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2019 and 2018

**NOTE B – PROPERTY AND EQUIPMENT, continued**

The following is a summary of changes in the Organization’s property and equipment during the year ended June 30, 2018:

	<u>Balance</u> <u>June 30, 2017</u>	<u>Additions</u> <u>(Deletions)</u>	<u>Depreciation</u>	<u>Balance</u> <u>June 30, 2018</u>
Furniture, fixtures and equipment	\$ 17,684	\$ -	\$ -	\$ 17,684
Accumulated depreciation	<u>(17,684)</u>	<u>-</u>	<u>-</u>	<u>(17,684)</u>
Property and equipment, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE C – FUNDING**

The Organization received funding commitments from the Georgia Advocacy Office, Inc. for the years ended June 30, 2019 and 2018 in the amounts of \$114,670 and \$78,000, respectively. Accounts receivable associated with these commitments are as follows:

	<u>2019</u>	<u>2018</u>
Georgia Advocacy Office, Inc.		
Citizen Advocacy Program	<u>\$ 14,066</u>	<u>\$ -</u>

**NOTE D – RISK MANAGEMENT**

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors or omissions; job related illness or injuries to employees; natural disaster; physical and sexual abuse; discrimination and workers’ compensation. The Organization has obtained commercial insurance for risk of loss associated with general liability, auto liability and workers’ compensation. The Organization has not experienced any losses related to these risks in the past five years. In addition, the Organization has purchased additional liability insurance coverage for directors and officers in the amount of \$1,000,000.

**NOTE E – ACCRUED COMPENSATED ABSENCES**

Sick Leave

An employee shall be granted one day per month sick leave. Up to ten days shall be advanced to an employee. In the event that an employee leaves the employ of the organization before working sufficient time to cover the advanced sick leave, the amount of pay advance shall be deducted from the employee's final salary. Unused sick leave may accumulate up to a maximum of twenty working days (or 160 hours). Upon leaving employment of the organization the employee may be reimbursed for up to ten days of unused sick leave. In the event an employee might be required to attend to medical needs of an immediate family member, personal sick leave may be applied.

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2019 and 2018

**NOTE E – ACCRUED COMPENSATED ABSENCES, continued**

Vacation Leave

Employees shall be granted twelve working days of vacation leave after one year. Upon completion of three years of service, the employee will begin to accrue vacation at the rate of eighteen working days per year and upon completion of five years of service, twenty-four working days. (At its option, the Board of Directors may count years of employment in other Citizen Advocacy offices in calculating an employee's years of employment.) Employees working for less than one year shall be entitled to vacation time on a pro-rata basis. However, vacation leave shall not be granted to employees until three months after beginning employment, except by permission of the employee's immediate supervisor.

Vacation leave does not accumulate beyond twelve days for employees in their first three years, eighteen days in their fourth and fifth years or twenty-four days in their sixth and succeeding years. As a result, vacation leave must be used during the year in which it is earned (using the employee's anniversary date as the start of the year).

Upon leaving employment of the organization, the employee may be reimbursed for any unused vacation leave for the year in which the employee leaves on a pro-rata monthly basis, using the employee's anniversary date as the start of the year.

**NOTE F – OPERATING COVENANT AGREEMENT**

The Organization executed a covenant agreement on February 28, 2019 for building space to be utilized for administrative and program support activities with an unrelated party which calls for monthly payments of \$300 through June 30, 2019. The agreement was renewed on June 27, 2019 for the year ending June 30, 2020 with the same monthly payment. Total future payments under the agreement are \$3,600 for the year ending June 30, 2020.

**NOTE G– LIQUIDITY**

The Organization's financial assets available within one year of the balance sheet date for general expenditures are as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 34,136	\$ 29,013
Accounts receivable	14,066	-
Prepaid expenses	<u>1,063</u>	<u>-</u>
Total current assets	<u>\$ 49,265</u>	<u>\$ 29,013</u>

As part of the liquidity management, the Organization has structured its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

Years Ended June 30, 2019 and 2018

**NOTE H – DATE OF MANAGEMENT’S REVIEW OF SUBSEQUENT EVENTS**

Management has evaluated subsequent events through November 12, 2019, the date which the financial statements were available to be issued.

**NOTE I – CONTINGENCIES**

Grants often require the fulfillment of certain conditions as set forth in the related instrument. Failure to fulfill the conditions could result in the return of funds to the grantors. Although the return of funds is a possibility, management deems the contingency unlikely, since upon accepting the grants the Organization has agreed to comply with the provisions thereof.

**NOTE J – EFFECT OF CURRENT ECONOMIC CONDITIONS ON CONTRIBUTIONS**

The Organization depends heavily on contributions and grants for its revenue. The ability of certain of the Organization’s contributors and grantors to continue giving amounts comparable with prior years may be dependent upon current and future overall economic conditions. While management believes the Organization has the resources to continue its programs, its ability to do so and the extent to which it continues, may be dependent on the above factors.



**SUPPLEMENTAL INFORMATION**

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

**SCHEDULES OF CONTRACTUAL ASSISTANCE**

Year Ended June 30, 2019

<b><u>FUNDING AGENCY PROGRAM/GRANT</u></b>	<b><u>CONTRACT NUMBER</u></b>	<b><u>AWARD IN PERIOD</u></b>	<b><u>REVENUES IN PERIOD</u></b>	<b><u>EXPENDITURES IN PERIOD</u></b>	<b><u>ACCOUNTS RECEIVABLE</u></b>
Georgia Advocacy Office, Inc. Citizen Advocacy Program FY 2019 Contract	N/A	<u>\$ 114,670</u>	<u>\$ 114,307</u>	<u>\$ 114,307</u>	<u>\$ 14,066</u>

Continued...

N/A = Not Available

See notes to financial statements.

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

**SCHEDULES OF CONTRACTUAL ASSISTANCE**

Year Ended June 30, 2018

<b><u>FUNDING AGENCY PROGRAM/GRANT</u></b>	<b><u>CONTRACT NUMBER</u></b>	<b><u>AWARD IN PERIOD</u></b>	<b><u>REVENUES IN PERIOD</u></b>	<b><u>EXPENDITURES IN PERIOD</u></b>	<b><u>ACCOUNTS RECEIVABLE</u></b>
Georgia Advocacy Office, Inc. Citizen Advocacy Program FY 2018 Contract	N/A	<u>\$ 78,000</u>	<u>\$ 77,025</u>	<u>\$ 77,025</u>	<u>\$ -</u>

N/A = Not Available

See notes to financial statements.

**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***

# FRICKE & ASSOCIATES, P.C.

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**Report on Internal Control Over Financial  
Reporting and On Compliance and Other Matters Based on  
An Audit of Financial Statements Performed  
In Accordance with Government Auditing Standards**

**Independent Auditor's Report**

To the Board of Directors  
**Citizen Advocacy of Atlanta & DeKalb, Inc.**  
Atlanta, Georgia

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 **Citizen Advocacy of Atlanta & DeKalb, Inc.** (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019 and 2018, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered **Citizen Advocacy of Atlanta & DeKalb, 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 **Citizen Advocacy of Atlanta & DeKalb, Inc.'s** internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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.



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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Citizen Advocacy of Atlanta & DeKalb, 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.

*Friche & Associates, P.C.*

Peachtree Corners, Georgia  
November 12, 2019

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**CITIZEN ADVOCACY OF ATLANTA & DEKALB, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Years Ended June 30, 2019 and 2018

**I SUMMARY OF AUDITOR'S RESULTS**

1. Type of Report Issued on the Financial Statements

The auditor's opinion on **Citizen Advocacy of Atlanta & DeKalb, Inc.'s** financial statements was unmodified for the years ended June 30, 2019 and 2018.

2. Internal Control over Financial Reporting

Material Weakness(es) Identified?	_____	yes	<u>  X  </u>	none reported
Significant deficiencies Identified that are Not Considered to be Material Weaknesses(es)?	_____	yes	<u>  X  </u>	none reported

3. Noncompliance Material to the Financial Statements

The audit report of **Citizen Advocacy of Atlanta & DeKalb, Inc.'s** disclosed no instances of noncompliance that were deemed to be material to the financial statements for the years ended June 30, 2019 and 2018.

**II FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS**

No matters reported for the years ended June 30, 2019 and 2018.