

**VIOLENCE INTERVENTION PROGRAM, INC.**

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**FINANCIAL STATEMENTS**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

**For the Years Ended  
June 30, 2016 and 2015**



**VIOLENCE INTERVENTION PROGRAM, INC.**

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# **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Violence Intervention Program, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of Violence Intervention Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, 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 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 Violence Intervention Program, Inc. as of June 30, 2016, 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 the Violence Intervention Program, Inc.'s 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 18, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, 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 accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In 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 31, 2016, on our consideration of Violence Intervention Program, 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 Violence Intervention Program, Inc.'s internal control over financial reporting and compliance.

***Padilla and Company, LLP***

Jamaica, New York

October 31, 2016

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2016 AND 2015**

	<b>2016</b>	<b>2015</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents (Note 4)	\$ 444,881	\$ 399,340
Grants receivable (Note 5)	909,113	794,919
Other receivables (Note 6)	20,496	5,067
	1,374,490	1,199,326
<b>Property and Equipment, net (Note 7)</b>		
Land	52,170	52,170
Building	1,784,240	1,901,917
Furniture and equipment	41,719	24,817
	1,878,129	1,978,904
<b>Other Assets</b>		
Cash reserves (Note 8)	160,167	160,544
Prepaid expenses	18,475	16,755
Security deposits and other assets	49,952	48,318
	228,594	225,617
<b>Total Assets</b>	<b>\$ 3,481,213</b>	<b>\$ 3,403,847</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses (Note 9)	\$ 203,595	\$ 170,110
Deferred revenue (Note 11)	255,583	293,626
Security deposits payable	4,495	5,724
	463,673	469,460
<b>Noncurrent Liability</b>		
Reserve for replacement	160,970	160,970
<b>Net Assets (Note 12)</b>		
Unrestricted	2,815,752	2,773,417
Temporarily restricted	40,818	-
	2,856,570	2,773,417
<b>Total Liabilities and Net Assets</b>	<b>\$ 3,481,213</b>	<b>\$ 3,403,847</b>

*See accompanying Notes to Financial Statements.*

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	2016			2015		
	Temporarily Restricted	Unrestricted	Total	Temporarily Restricted	Unrestricted	Total
<b>Public Support and Revenue</b>						
Government Grants (Note 13)	\$ 3,476,842	\$ -	\$ 3,476,842	\$ 3,053,079	\$ -	\$ 3,053,079
Rent Housing Stability	83,828	-	83,828	100,806	-	100,806
Other Grants and Contributions (Note 15)	153,717	-	153,717	146,648	-	146,648
In-Kind Revenue (Note 14)	-	129,216	129,216	-	79,566	79,566
Donations /Fundraising Income	-	76,525	76,525	-	44,438	44,438
Miscellaneous Income	-	201	201	-	1,419	1,419
Other Revenue	-	54,942	54,942	-	-	-
	<u>3,714,387</u>	<u>260,884</u>	<u>3,975,271</u>	<u>3,300,533</u>	<u>125,423</u>	<u>3,425,956</u>
Net Assets Released From Restrictions	<u>(3,673,569)</u>	<u>3,673,569</u>	<u>-</u>	<u>(3,366,998)</u>	<u>3,366,998</u>	<u>-</u>
	<u>40,818</u>	<u>3,934,453</u>	<u>3,975,271</u>	<u>(66,465)</u>	<u>3,492,421</u>	<u>3,425,956</u>
<b>Expenses</b>						
Program Services	-	3,032,763	3,032,763	-	2,797,990	2,797,990
Management and General	-	502,059	502,059	-	389,090	389,090
Fundraising	-	222,828	222,828	-	137,322	137,322
	<u>-</u>	<u>3,757,650</u>	<u>3,757,650</u>	<u>-</u>	<u>3,324,402</u>	<u>3,324,402</u>
<b>Change in Net Assets Before Depreciation</b>	<u>40,818</u>	<u>176,803</u>	<u>217,621</u>	<u>(66,465)</u>	<u>168,019</u>	<u>101,554</u>
<b>Depreciation Expense</b>						
Program Services	-	123,293	123,293	-	119,134	119,134
Management and General	-	11,175	11,175	-	10,606	10,606
	<u>-</u>	<u>134,468</u>	<u>134,468</u>	<u>-</u>	<u>129,740</u>	<u>129,740</u>
<b>Change in Net Assets</b>	<u>40,818</u>	<u>42,335</u>	<u>83,153</u>	<u>(66,465)</u>	<u>38,279</u>	<u>(28,186)</u>
Net Assets, Beginning of the Year	-	2,773,417	2,773,417	66,465	2,746,646	2,813,111
<b>Adjustment to beginning fund balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,508)</u>	<u>(11,508)</u>
<b>Net Assets, End of the Year</b>	<u>\$ 40,818</u>	<u>\$ 2,815,752</u>	<u>\$ 2,856,570</u>	<u>\$ -</u>	<u>\$ 2,773,417</u>	<u>\$ 2,773,417</u>

*See accompanying Notes to Financial Statements.*

**VIOLENCE INTERVENTION PROGRAM, INC.  
STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2016 AND 2015**

	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 83,153	\$ (28,186)
Adjustments to reconcile excess (deficit) of revenues over expenditures to net cash provided by (used for) operating activities:		
Depreciation	134,468	129,740
Increase in grants receivable	(114,194)	(275,981)
Decrease (Increase) in other receivables	(15,429)	26,143
Decrease (Increase) in cash reserves	377	(32)
Increase in prepaid expenses and security deposits	(3,354)	(1,711)
Increase in accounts payable and accrued expenses and security deposits payable	32,257	49,434
Decrease (Increase) in deferred revenue	(38,043)	279,275
Increase in reserve for replacement liability	-	255
Net cash provided by operating activities	79,235	178,937
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of furniture and equipment	(33,694)	(37,452)
Net cash used for investing activities	(33,694)	(37,452)
<b>NET INCREASE IN CASH</b>	45,541	141,485
<b>CASH, BEGINNING OF YEAR</b>	399,340	257,855
<b>CASH, ENDING OF YEAR</b>	\$ 444,881	\$ 399,340

*See accompanying Notes to Financial Statements.*

**VIOLENCE INTERVENTION PROGRAM, INC.  
STATEMENT OF FUNCTIONAL EXPENSE  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	<b>2016</b>							2015
	Program Services				Management and General		Total 2016	
	Residential	Non-Residential	Community, Education and Outreach	Subtotal	Administration	Development		
<b>Personnel Expenses</b>								
Salaries and wages	\$ 599,207	\$ 887,397	\$ 196,868	\$ 1,683,472	\$ 149,610	\$ 115,450	\$ 1,948,532	\$ 1,720,577
Fringe benefits	162,759	279,897	48,525	491,180	37,387	37,653	566,220	517,291
Total personnel expenses	<u>761,966</u>	<u>1,167,294</u>	<u>245,392</u>	<u>2,174,652</u>	<u>186,997</u>	<u>153,103</u>	<u>2,514,752</u>	<u>2,237,868</u>
<b>Other than Personnel Expenses</b>								
Rent	229,223	110,796	18,511	358,530	40,315	16,336	415,180	404,067
Consultants	23,689	26,147	8,641	58,477	31,170	14,823	104,470	70,031
Utilities	58,894	15,981	-	74,875	9,136	-	84,011	84,491
Telephone	34,272	45,284	1,876	81,432	25,113	1,763	108,308	79,157
Maintenance and Repairs	55,164	4,156	79	59,399	5,515	159	65,073	49,854
Travel and Conferences	19,164	7,815	13,167	40,146	3,983	184	44,312	30,450
Insurance	15,332	7,000	-	22,332	12,941	-	35,273	34,444
Participant Activities / Events	1,754	1,314	256	3,324	59	-	3,384	4,495
Household Supplies	19,265	83	-	19,348	114	-	19,462	10,489
Office Supplies	7,591	3,764	2,281	13,636	5,130	-	18,766	17,779
Audit Fees	-	1,885	-	1,885	14,684	-	16,569	16,477
Equipment Rental	5,673	11,759	-	17,432	39	-	17,471	14,807
Food Supplies	5,271	4,213	60	9,544	-	-	9,544	6,351
Fundraising Expenses	-	-	-	-	-	15,143	15,143	11,316
Printing and Brochure	-	1,206	13,367	14,573	-	-	14,573	6,175
Payroll Services/403b Fees	-	-	-	-	7,753	-	7,753	7,753
Educational Supplies	3,893	833	1,467	6,193	51	-	6,244	4,768
Childcare	7,273	-	-	7,273	-	-	7,273	6,458
Bad Debt	45,247	-	-	45,247	-	-	45,247	79,281
Legal Fees	1,989	-	-	1,989	-	-	1,989	408
Postage/Courier Service	363	161	1,308	1,832	6,750	-	8,582	10,079
Website Branding	-	-	-	-	-	7,469	7,469	1,914
Advertising and Recruitment	640	368	-	1,008	80	170	1,258	1,648
Office Furniture and Equipment	13,862	2,032	260	16,154	-	541	16,695	-
Software	-	-	-	-	12,615	-	12,615	-
Emergency Funds/Scholarship	-	-	-	-	-	-	-	42,554
Miscellaneous	1,354	86	2,043	3,482	15,987	7,549	27,018	11,722
	<u>549,913</u>	<u>244,883</u>	<u>63,315</u>	<u>858,111</u>	<u>191,435</u>	<u>64,136</u>	<u>1,113,682</u>	<u>1,006,968</u>
In-Kind Expenses	-	-	-	-	123,627	5,589	129,216	79,566
Total Expenses Before Depreciation	<u>1,311,879</u>	<u>1,412,177</u>	<u>308,707</u>	<u>3,032,763</u>	<u>502,059</u>	<u>222,828</u>	<u>3,757,650</u>	<u>3,324,402</u>
Depreciation	117,833	5,460	-	123,293	11,175	-	134,468	129,740
Total Expenses	<u>\$ 1,429,712</u>	<u>\$ 1,417,637</u>	<u>\$ 308,707</u>	<u>\$ 3,156,056</u>	<u>\$ 513,234</u>	<u>\$ 222,828</u>	<u>\$ 3,892,118</u>	<u>\$ 3,454,142</u>

See accompanying Notes to Financial Statements.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 1 ORGANIZATION**

Violence Intervention Program, Inc. (VIP), established in 1984, is a community based non-profit organization providing services to victims of domestic abuse, sexual assault, and family violence. VIP's mission is to lead Latina victims of domestic violence to safety, empower them to live free of violence and to help them reach and sustain their full potential. VIP pursue its mission by raising community awareness, engaging in activism and providing culturally competent services.

VIP helps undocumented Latina (and other) domestic violence survivors, many of whom are undocumented, safely escape danger and rebuild their lives, by working with government and social service agencies, thereby avoiding any risk to their legal status. When a victim feels as though her safety net is constantly getting shredded, VIP is there to weave together the gaps. VIP operates a live English/Spanish hotline, 24 hours a day, 7 days a week for domestic abuse related support. Individuals have access to professional crisis and ongoing counseling, focused on addressing their specific circumstances, in order to help navigate their way to safety and promote healing. Survivors learn the skills required to meet their daily challenges with one-on-one guidance. VIP's emergency and transitional housing programs incorporate specialized activities that help inspire a sense of belonging, and empower individuals to begin recovering their confidence and self-esteem. Often survivors of domestic abuse are hesitant to reach out for help because they are afraid to draw attention from their abusers, so in addition to traditional outreach programs, VIP also provides camouflaged community outreach via non-traditional methods, such as gatherings at local nail salons, street vendors sharing information about the program, and social media interaction. Realizing that cultural acceptance contributes to the proliferation of domestic violence, VIP also works to inform governing agencies and elicit system changes, to improve policy for the next generation. In fiscal year 2015-2016, VIP served a total of 1,202 clients, provided over 20,127 concrete services & information referrals, and provided 28,102 counseling & 3,051 advocacy services.

VIP has continued its investment in technology in fiscal year 2015-2016 which reflects a more accurate account of service provision. The agency's new client management system, Salesforce, is now fully implemented across all programs and staff has been thoroughly trained on inputting data in a more precise manner. At VIP, we believe in client participatory practices. Agency wide client satisfaction surveys were designed to receive direct feedback from its clients and evaluate the success of its services. Surveys are available in English and Spanish and can be completed either on paper or online.

VIP continues to expand its ability to serve the largest population of New York City Latina victims of domestic abuse. Thus, it is this flexibility that enables VIP to continue growing and to keep up with a higher demand for services.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 1 ORGANIZATION (continued)**

**Demographics and Client Population**

Violence Intervention Program, Inc. operates offices out of Manhattan, Queens, and Bronx counties where poverty rates over the past 12 months continually surpass or hover around the national average of 15%. Most participants and outreach targets reside in NYC communities with the highest rates of crime and violence including East Harlem, Washington Heights, Corona, Flushing, Jackson Heights, East Elmhurst, Whitestone, Moshulu, Highbridge, Concourse Village, and University Heights—neighborhoods which continue to be adversely affected by the economic down turn of 2008. In FY 2015-2016, its client demographics continue to reflect a growing demand for language access and culturally relevant services to immigrant populations, inclusive of addressing economic empowerment issues that pose a threat to its families' ability to live free of violence. In fiscal year 2015-2016, VIP's client demographic breakdown did not change much over the previous year:

- 80.3% of clients are between the ages of 22-45 years old
- 73.52% had between one (1) and five (5) child dependents
- 77.57% self-identify as Latina.
- 13.9% identified as African American; 2.5% identified as White; 5.94% identified as Other
- 54.11% reported Spanish as their primary language
- 65.72% were not born in the USA
- 50.4% of clients have less than a high school education
- 80% have an individual income of less than \$15,000 annually
- 55.07% reported that they were not employed at any given time during the fiscal year
- 67.8% of clients came to VIP for counseling services; 39.36% for family law; 27.73% for housing assistance; and 16.21% for immigration support

**Bilingual Hotline 1-800-664-5880**

VIP manages the only live-operated bilingual (English/Spanish) 24 –hour hotline in New York City which imparts an array of services including crisis intervention counseling, safety planning, and shelter space information, and referrals to other community based and non-profit agencies as needed. From July 2015 to June 2016, VIP'S hotline has received a total of 7,305 calls including 1,190 first time callers; 468 crisis calls; 1,018 inquiries on safety planning; 1,200 follow-up calls; 1,205 counseling; 6,273 general information; and 412 advocacy activities on behalf of the caller. Of these calls, 380 were referred to emergency shelters.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 1 ORGANIZATION (continued)**

**Community Education and Outreach**

The Community Education & Outreach (CEO) department, also known as “La Voz,” focuses on raising awareness about the detrimental impact of domestic abuse and sexual assault in the Latino community while promoting civil action and community partnerships. The program works on several fronts by informing the public about the confidential and culturally competent services available to members of the community, and by advocating for victim’s rights.

VIP is a founder of the NY Latinas Against Domestic Violence, the planning committee for the annual Gladys Ricart and Victims of Domestic Violence Memorial Walk, better known as the Brides March, which generates great publicity for the anti-domestic violence cause. This year’s event took place across 2 boroughs (Manhattan, and the Bronx), and involved new collaborators such as Christ Church in Washington Heights, which was the site for opening ceremony and start of the march. Approximately 500 marchers participated on September 26, 2016.

During Fiscal year 2015-2016 VIP’s CEO Department conducted domestic violence workshops and presentations in schools, community centers, senior centers, social service agencies, faith-based organizations, as well as non-traditional settings such as restaurants, doctor’s offices, and beauty salons throughout the Bronx, Upper & lower Manhattan, Brooklyn and Queens. Collaborations with NYC DOE, ACS OCP & NYPD helped increase awareness of domestic violence and sexual assault. VIP reached hundreds more people through its participating at community events and conferences such as its **First Annual Denim Day** demonstration facilitating simultaneous community events in the Bronx and Queens, and participating in the annual advocacy campaign against Sexual Assault on the steps of City Hall. The Community, Education and Outreach Department participated in the following:

- Participated in 264 events.
- Conducted 130 tablings at community events.
- Facilitated 83 workshops.
- Engaged in 51 grassroots and partnership events with other agencies.
- Reached out to 20,129 people.
- Distributed 75,848 materials.
- *Promotoras* completed 72 non-traditional outreach activities, visiting bars, nail/hair salons, etc.
- Outreach efforts directly resulted in 761 hotline calls.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 1 ORGANIZATION (continued)**

**Residential**

**Morivivi Safe Dwelling Program:** VIP's emergency safe dwelling, Morivivi, is an option for victims fleeing domestic violence, as they move toward establishing violence-free lives. Up to 51 families are housed in scattered site apartments from 90-180 days and receive a range of services including individual and group counseling, advocacy, case management and referrals to an array of services. Morivivi Safe Dwelling Program: In FY 2015-2016, the Morivivi program served 148 clients and provided the following services:

- Served 148 clients (60 women and 88 children) all of whom received emergency aid including food, clothing, basic toiletries, cleaning supplies, transportation fare and other basic needs
- Provided total of 578 information & referrals
- Conducted 760 individual counseling sessions
- Provided 505 advocacy services
- Engaged in 870 telephone counseling sessions

Due to a lack of affordable housing, homelessness crisis, and high costs of rent, unlivable wages and other safety net resources which hampers an individual's ability to secure housing, only 3 women of the 27 who received housing referrals were able to secure transitional or permanent housing within the allotted frame time.

**Casa Sandra, Supportive Housing Program for Social Change:** Since 2005, VIP has provided families coming out of domestic violence shelters up to two (2) years of transitional/supportive housing. Founded on the human rights principals of respect, dignity, and equality, Casa Sandra operates under the premise that everyone deserves safe housing, especially survivors working toward independence. Casa Sandra's target population consists of victims and survivors of domestic abuse who are homeless or at risk of becoming homeless. In fiscal year 2015-2016, Casa Sandra maintained a 100% occupancy rate providing a safe abode for a total of 51 clients over this period who received the following services:

- 180 concrete service referrals (public benefits, permanent housing, employment, etc.)
- 60 units of information
- 360 counseling sessions
- 100 advocacy services
- Of the 51 clients served, 7 (including children) moved into permanent housing
- Performance ratings increased from a 51 to an 83 rating.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 1 ORGANIZATION (continued)**

**Non-Residential**

VIP's non-residential component is comprised of the Manhattan Compañeras, Bronx Compañeras, and Queens Compañeras programs. Of the various resources available to clients, the Office of Victim Services (OVS) compensation claim benefit is readily available as victims of domestic abuse are eligible for reimbursements of medical expenses, property loss, and/or other expenses incurred as a direct result of the abuse encountered. Many times, clients fleeing an abusive home life surrender all clothing, property, and other basic necessities in order to make a safe escape. Counseling services are available to clients who are ready and able to discuss the abuse they have endured or witnessed. In counseling sessions, women and their children process and address the psychological impact abuse has had on their lives and begin to take the necessary steps to extricate themselves from abusive relationships. Clients are encouraged to create a safety plan with the help of a Counselor/Advocate—a life saving practice for victims of domestic abuse. Support groups emphasize peer support, which has proven to be quite successful, and address domestic violence, housing, immigration, financial literacy, and mindfulness therapies that help clients overcome the emotional trauma and socio-economic barriers that impinge on self-sustainability.

Non-residential program staff participates in outreach activities by facilitating presentations and events that promote victim's rights, women's health, and available services to the community. Program staff participate in workshops and training that promote professional growth. During FY 2015-2016, staff attended training on intimate partner violence, effective supervision, sexual assault, voter registration, performance management, advocacy, trauma informed practices, economic empowerment, legal rights, stalking and homicide and immigration access for victims of a crime.

**Bronx Compañeras:** in FY 2015-2016, the Bronx Compañeras program served 563 clients and provided the following services:

- 515 concrete service referrals (legal, immigration, custody, divorce, child support, orders of protections, etc.).
- 4,335 information units.
- 1,782 counseling sessions, including group support and phone counseling.
- 600 advocacy related services, including accompaniments.

**Manhattan Compañeras:** in FY 2015-2016, the Manhattan Compañeras program served 292 clients and provided the following services:

- 885 concrete service referrals (legal, immigration, custody, divorce, child support, orders of protections, etc.).
- 2,626 information units.
- 1,852 counseling services including group support and phone counseling.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 1 ORGANIZATION (continued)**

- 947 advocacy related services including accompaniments.
- 551 cases of emergency assistance including food, utilities, rent assistance, etc.
- 16 clients filed compensation claims for financial, medical, and/or property loss through OVS.
- 4 clients were granted a U-Visa.

**Queens Compañeras:** in FY 2015-2016, the Queens Compañeras program served 148 clients and provided the following services:

- 148 Clients were served.
- 926 concrete services referrals (legal, immigration, custody, divorce, child support, orders of protection, etc.).
- 1,011 information units.
- 1,604 counseling sessions, including group support and phone counseling.
- 487 advocacy related services including accompaniments.
- 256 cases of emergency assistance including food, utilities, rent assistance, etc.
- 5 clients filed compensation claims for financial, medical, and/or property loss through OVS.
- 2 Visas were granted.

**Income Tax Status**

VIP is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. VIP's federal and state income tax returns for the fiscal years after 2012 remain subject to examination by relevant taxing authorities.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements of the Organization have been prepared on an accrual basis of accounting in conformity with generally accepted accounting principles for not-for-profit organizations, which require it to report information regarding its financial position and activities according to three (3) classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Basis of Presentation

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC) in its Statement No. 958-205, *Financial Statements of Not-for-Profit Organizations*. Under ASC Statement No. 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted.

Unrestricted net assets are not subject to donor-imposed stipulations.

Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met, either by action 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 are subject to donor-imposed stipulations that must be maintained permanently by the Organization. Generally, the donors of these assets would permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

Revenue Recognition

Contributions are presented in accordance with the recommendations of ASC Statement No. 958-605, *Accounting for Contributions Received and Contributions Made*, whereby contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of donor restrictions.

All donor restricted support is reported as an increase in temporarily restricted net assets. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and Cash Equivalents

VIP considers all highly liquid investments with original maturities of less than three months to be cash equivalents.

Property and Equipment

Property and equipment are stated at cost, or fair value if donated, less accumulated depreciation. Items costing \$1,000 or more and with a useful life of at least one year are capitalized. Depreciation is computed using the straight-line method and is allocated over the estimated useful lives of the assets. Additions and replacements are capitalized. Expenditures for maintenance and repairs are charged to expense.

In-Kind Revenue

In-kind revenue are also presented in accordance with ASC Statement No. 958-605 where services are recognized as revenue if the services create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and typically need to be purchased if not provided by donation. In-kind services are recorded at its fair market value and the related expense is recorded under appropriate expense accounts.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions on the reported amount of assets and liabilities and revenues and expenses. Actual results could differ from those estimates.

Functional Expenses

The cost of providing the various programs and supporting services has been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services.

Reclassification

Certain items in the 2016 financial statements have been reclassified for comparative purposes only.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 3 CONCENTRATION OF CREDIT RISKS**

Financial instruments that potentially subject VIP to concentration of credit risk consist principally of cash accounts in financial institutions which at times exceed the federal depository insurance coverage limit of \$250,000. However, the Agency has not experienced any losses.

**NOTE 4 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents as of June 30, 2016 and 2015 consist of:

	2016	2015
Cash in bank	\$ 442,381	\$ 396,940
Petty cash	2,500	2,400
Total	\$ 444,881	\$ 399,340

**NOTE 5 GRANTS RECEIVABLE**

Grants receivable as of June 30, 2016 and 2015 consist of:

	2016	2015
HRA - Residential	\$ 324,902	\$ 488,776
Safehorizon	88,175	37,870
HRA - Nonresidential	202,490	121,681
HUD	34,718	24,853
OTDA	-	12,489
The Council of the City of New York	100,000	54,217
OCFS	-	29,164
OCFS Legislative	2,500	-
Manhattan Borough President	5,000	-
OVW - Joe Torre	2,573	-
OVW	22,304	-
OVS	37,759	-
Hispanic Federation	33,750	20,000
Sullivan County Department Of Family Services	-	5,869
ADP TotalSource	54,942	-
Total	\$ 909,113	\$ 794,919

As of audit report date, the total amount of \$554,982 was subsequently collected.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 6 OTHER RECEIVABLES**

Other receivables as of June 30, 2016 and 2015 consist of:

	2016	2015
Rent Receivable	\$ 20,396	\$ 4,927
Others	100	140
Total	\$ 20,496	\$ 5,067

As of audit report date, the total amount of \$4,576 was subsequently collected.

**NOTE 7 PROPERTY AND EQUIPMENT**

Property and equipment as of June 30, 2016 and 2015 consist of:

	Land	Building	Leasehold Improvements	Furniture, Fixtures, and Equipment	Total
<b>Cost</b>					
At July 1, 2015	\$ 52,170	\$ 3,236,118	\$ 186,414	\$ 612,583	\$ 4,087,285
Additions	-	-	-	33,694	33,694
At June 30, 2016	52,170	3,236,118	186,414	646,277	4,120,979
<b>Accumulated depreciation</b>					
At July 1, 2015	-	1,334,201	186,414	587,766	2,108,381
Depreciation	-	117,677	-	16,792	134,469
At June 30, 2016	-	1,451,878	186,414	604,558	2,242,850
<b>Net book value</b>					
At July 1, 2015	52,170	1,901,917	-	24,817	1,978,904
At June 30, 2016	\$ 52,170	\$ 1,784,240	\$ -	\$ 41,719	\$ 1,878,129

**NOTE 8 CASH RESERVES**

The account represents the Homeless Housing and Assistance Program (HHAP) reserve which is a required fund restricted by the New York State Office of Temporary Disability Assistance for VIP's Casa Sandra building. The reserve is maintained under a business savings account.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 9 ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Accounts payable and accrued expenses as of June 30, 2016 and 2015 consist of:

	2016	2015
Accrued salaries	\$ 76,806	\$ 44,797
Accrued vacation leave	29,038	21,006
Accounts payable	46,375	33,286
Accrued expenses	39,473	16,477
Pension plan payable	-	48,461
Others	11,903	6,083
Total	\$ 203,595	\$ 170,110

As of audit report date, the total amount of \$129,133 was subsequently paid.

**NOTE 10 BANK CREDIT LINE**

VIP has a line of credit with Hudson Valley Bank, N.A. in the amount of \$100,000. Original contract was signed on August 28, 2009; this was renewed and matured on February 5, 2016. In April 2016, Sterling National Bank as successor by merger to Hudson Valley Bank, N.A. (“the Bank”) has agreed to renew the \$100,000 to February 4, 2017. A renewal fee of 1% (\$1,000) shall be payable upon the signing of this renewal and has not yet been paid as of audit date. Borrower must maintain minimum average depository balance of \$180,000 tested quarterly. A fee of 0.25% per annum, payable quarterly in arrears, shall be charged on any shortfall. A fee of 0.25% per annum payable quarterly in arrears, shall be assessed on the unused portion of the line of credit. As of June 30, 2016, the line of credit has an outstanding balance of \$0 and was not utilized during the fiscal year.

**NOTE 11 DEFERRED REVENUE**

Deferred revenue as of June 30, 2016 and 2015 consist of:

	2016	2015
Advances from Office of Victims Services	\$ 254,982	\$ 186,481
Advances from HRA Office of Domestic Violence	-	104,776
Rent advances	601	2,369
Total	\$ 255,583	\$ 293,626

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 12 NET ASSETS**

Unrestricted net assets are not subject to donor-imposed stipulations. Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met either by action 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.

Temporarily restricted net assets as of June 30, 2016 and 2015 consist of:

	2016	2015
The New York Women's Foundation	\$ 32,149	\$ -
Hispanic Federation, Inc.	8,669	-
Total	\$ 40,818	\$ -

**NOTE 13 GOVERNMENT GRANTS**

Government grants as of June 30, 2016 and 2015 consist of:

	2016			2015
	Temporarily Restricted	Unrestricted	Total	
NYC Human Resources Administration				
- Residential Program	\$ 1,338,410	\$ -	\$ 1,338,410	\$ 1,333,552
NYS Crime Victims Board	827,931	-	827,931	665,874
NYC Human Resources Administration				
- Nonresidential Program	578,457	-	578,457	389,613
Department of Housing and Urban				
Development	330,203	-	330,203	330,221
Dove Safe Horizon	133,250	-	133,250	65,833
NYS OTDA Supported Housing for Families and Young Adults	24,664	-	24,664	49,828
NYS Office of Children and Family Services	2,500	-	2,500	75,849
The Council of the City of New York	107,000	-	107,000	114,500
Office on Violence Against Women	64,878	-	64,878	-
Federal Emergency Management Agency	8,938	-	8,938	-
Manhattan Borough President	5,000	-	5,000	-
Sullivan County Department Of Family Services	-	-	-	27,809
Suffolk County	32,036	-	32,036	-
Niagara County	21,002	-	21,002	-
Others - Joe Torre	2,573	-	2,573	-
	\$ 3,476,842	\$ -	\$ 3,476,842	\$ 3,053,079

All temporarily restricted net assets arising from government grants were released from restrictions as of June 30, 2016.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 14 IN-KIND REVENUE AND EXPENSE**

Contributed services are reported as contributions at their fair value if such services create or enhance nonfinancial assets, or would have been purchased if not provided by donation, require specialized skills, and are provided by individuals possessing such specialized skills.

For fiscal year 2016, VIP received wine for fundraiser amounting to \$600, service from NYC Latino Professionals amounting to \$846, and clothing and baby items amounting to \$4,143. VIP also received volunteer services with an estimated fair value of \$ 123,627.

**NOTE 15 OTHER GRANTS AND CONTRIBUTIONS AND EXPENSES**

Donation and fundraising activities as of June 30, 2016 and 2015 consist of:

	2016	2015
Foundations Contributions	\$ 65,008	\$ 93,960
Corporations Contributions	82,598	52,688
Individual Contributions	6,111	-
Total	\$ 153,717	\$ 146,648

Moreover, Fundraising Expense amounts to \$15,143.

**NOTE 16 FUTURE PROGRAM AUDITS**

Reimbursements from grant related expenses and overhead applicable to programs conducted under the contract funded by the US Federal Government, The State of New York, and The City of New York are subject to audit, which may result in adjustments for disallowances. The amount of the disallowance, if any, cannot be determined as of the date of this report. Therefore, no provision is made for these potential liabilities.

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 17 LEASE COMMITMENTS**

The following are the lease agreements entered into by VIP with various lessors for its offices and for Morivivi Residential Program apartments:

Program	Extended Lease Terms	Fiscal Years				
		2016	2017	2018	2019	2020
VIP Office Space	May 1, 2012 - Dec. 31, 2021	\$ 100,501	\$ 104,520	\$ 108,702	\$ 113,050	\$ 118,148
Morivivi - SAP1	Mar. 1, 2012 - Feb. 29, 2018	14,842	15,039	10,026	-	-
Morivivi - SAP7	Oct. 1, 2011 - Sept. 30, 2017	22,260	5,592	-	-	-
Morivivi - SAP8	Nov. 1, 2011 - Oct. 31, 2017	40,800	13,600	-	-	-
Bronx Residential Office Space						
Morivivi - SAP3	Oct. 1, 2010 - Sept. 30, 2017	104,972	108,123	27,229	-	-
Bronx Non-Residential Office Space	Apr. 1, 2012 - Mar. 31, 2017	19,078	19,078	-	-	-
Queens Crime Victims Assistance Office Space	Nov. 1, 2012 - Oct. 31, 2017	37,437	37,683	-	-	-
<b>Total</b>		<b>\$ 339,890</b>	<b>\$ 303,634</b>	<b>\$ 145,957</b>	<b>\$ 113,050</b>	<b>\$ 118,148</b>

**VIOLENCE INTERVENTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015**

**NOTE 18 PENSION COSTS**

VIP has a defined contribution (profit sharing) pension plan for its employees. This plan is non-contributory. Employees aged twenty-one (21) and over are eligible to participate after one year of service. Vesting starts at 25% for one year of service, 50% for two years, 75% for three years, and 100% for four years. Contribution to the plan is determined by a fixed percentage of the employee's gross annual income and is subject to the approval of the board of directors on an annual basis.

The total value of the profit share pension plan assets amounts to \$242,900 and \$222,300 as of June 30, 2016 and 2015, respectively.

Moreover, VIP employees maintain a separate contributory pension plan. The total value of the said pension plan assets amounts to \$502,711 and \$440,136 as of June 30, 2016 and 2015, respectively.

**NOTE 19 SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 31, 2016, the date which the audited financial statements were available for issue. There are no subsequent events of material in nature which came to our attention warranting disclosure.

**COMPLIANCE AND INTERNAL  
CONTROL SECTION**



**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***

To the Board of Directors  
Violence Intervention Program, Inc.

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 Violence Intervention Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Violence Intervention Program, 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 Violence Intervention Program, 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.

**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* (continued)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Violence Intervention Program, 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.

*Padilla and Company, LLP*

Jamaica, New York  
October 31, 2016



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

To the Board of Directors  
Violence Intervention Program, Inc.

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

We have audited Violence Intervention Program, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Violence Intervention Program, Inc.'s major federal programs for the year ended June 30, 2016. Violence Intervention Program, Inc.'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 Violence Intervention Program, Inc.'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 Violence Intervention Program, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

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

In our opinion, Violence Intervention Program, Inc. 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, 2016.

**Report on Internal Control over Compliance**

Management of Violence Intervention Program, Inc. 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 Violence Intervention Program, Inc.'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 Violence Intervention Program, Inc.'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

***Padilla and Company, LLP***

Jamaica, New York  
October 31, 2016

**VIOLENCE INTERVENTION PROGRAM, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2016**

<b>Federal Agency Name</b>	<b>Pass Through Agency</b>	<b>Federal Program Title</b>	<b>CFDA No.</b>	<b>Federal Expenditures</b>
Department of Health and Human Services	NYC Human Resources Administration	Temporary Assistance for Needy Families (TANF)		
		HRA Residential Services	93.558	\$ 695,724
		HRA Non-Residential Services	93.558	295,013
Department of Justice Office for Victims of Crime	NYS Office of Victim Services	Crime Victim Assistance	16.575	662,344
Department of Housing and Urban Development	Direct	Supportive Housing Program	14.235	330,203
Department of Justice	Office on Violence Against Women	Sexual Assault Services Culturally Specific Program	16.023	67,451
Department of Homeland Security Federal Emergency Management Agency	United Way of New York City	Emergency Food and Shelter National Board Program	97.024	8,938
<b>Total</b>				<u><u>\$ 2,059,673</u></u>

Note: The pass-through agency identifying numbers are not available.

**VIOLENCE INTERVENTION PROGRAM, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 1 GENERAL INFORMATION**

The accompanying schedule of expenditures of federal awards presents the activities in all the federal programs of Violence Intervention Program, Inc. All federal awards received directly from federal agencies as well as passed through other governmental agencies are included in the schedule.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The amounts reported as expenditures in this schedule may differ from certain financial reports submitted to federal funding agencies due to those reports being submitted on either cash or modified cash basis of accounting.

**NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal program expenditures are reported in the statements of functional expenses as program expenses. In certain programs, the expenditures reported in the basic financial statements may differ due to capitalization of assets and matching or in-kind contributions.

**VIOLENCE INTERVENTION PROGRAM, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

Section I - Summary of Auditor's Results

**Financial Statement Section**

Type of auditor's report issued	Unmodified		
Internal Control over Financial Reporting			
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ Yes	_____ <u>X</u> None reported	
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No	

**Federal Awards Section**

Internal control over major programs			
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ Yes	_____ <u>X</u> None reported	

Type of auditor's report issued on compliance for major programs	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance under 2 CFR section 200.516(a)?	_____ Yes	_____ <u>X</u> No	

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
16.575	Crime Victim Assistance
14.235	Supportive Housing Program

Dollar threshold used to distinguish between Type A and Type B programs	\$ 750,000
Auditee qualified as a low-risk auditee?	_____ <u>X</u> Yes _____ No

**VIOLENCE INTERVENTION PROGRAM, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**Part II – Financial Statement Findings**

There are no financial statement findings and questioned costs noted that are required to be reported under Government Auditing Standards.

**VIOLENCE INTERVENTION PROGRAM, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**Part III – Federal Award Findings and Questioned Costs**

There are no federal award findings and questioned costs that were noted.

**VIOLENCE INTERVENTION PROGRAM, INC.  
SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2016**

There were no prior year audit findings.

