

**D.O.V.E. CENTER, INC.**  
**(NONPROFIT ORGANIZATION)**

**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
DOVE Center, Inc

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of DOVE Center, Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of DOVE Center, Inc as of June 30, 2022, 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.

#### *Basis for Opinion*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of DOVE Center, Inc and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DOVE Center, Inc's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it

exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 DOVE Center, Inc's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DOVE Center, Inc's ability to continue as a going concern for a reasonable period of time.

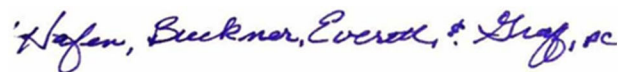
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Supplementary 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* 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 schedule of expenditures of federal awards 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 December 9, 2022, on our consideration of DOVE Center, 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 solely 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 the effectiveness of DOVE Center, Inc's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DOVE Center, Inc's internal control over financial reporting and compliance.



Hafen, Buckner, Everett and Graff, PC  
St. George, Utah  
December 9, 2022

**DOVE CENTER, INC.**  
Statement Of Financial Position  
June 30, 2022

**ASSETS**

Current Assets:

Cash	\$ 647,744
Accounts Receivable	261,780
Current Portion of Right-to-Use Asset	3,193
Other Current Assets	6,310
Total Current Assets	<u>919,027</u>

Fixed Assets:

Buildings	841,067
Land	308,075
Equipment	24,372
Furniture & Fixtures	68,249
Landscaping	32,996
Vehicles	27,807
Less: Accumulated Depreciation	(425,035)
Total Fixed Assets	<u>877,531</u>

Other Assets:

Operating Lease Right-To-Use Asset	<u>2,408</u>
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**TOTAL ASSETS**

\$ 1,798,966

**LIABILITIES & NET ASSETS**

Current Liabilities:

Accounts Payable	\$ 11,631
Accrued Liabilities	76,495
Current Portion of Right-To-Use Liability	3,193
Current Portion of Long Term Debt	6,962
Total Current Liabilities	<u>98,281</u>

Long-Term Debt

144,234

Other Liabilities:

Operating Lease Right-To-Use Asset	<u>2,408</u>
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Total Liabilities

244,923

Net Assets:

Without Donor Restrictions	1,465,461
With Donor Restrictions	88,582

Total Net Assets

1,554,043

**TOTAL LIABILITIES & NET ASSETS**

\$ 1,798,966

The Accompanying Notes Are An Integral  
Part Of These Financial Statements

**DOVE CENTER, INC.**  
Statement Of Activities  
For The Year Ended June 30, 2022

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>SUPPORT &amp; OTHER REVENUE:</b>			
<b>Public Support:</b>			
Grants:			
From government agencies	\$ -	\$ 1,206,267	\$ 1,206,267
Other	175,197	10,000	185,197
Cash contributions	443,898	88,582	\$ 532,480
Non cash contributions	141,737	-	141,737
Special fund raising	79,809	-	79,809
Satisfaction of grant restriction	1,216,267	(1,216,267)	-
Total Public Support	<u>2,056,908</u>	<u>88,582</u>	<u>2,145,490</u>
<b>Other Revenue:</b>			
Interest income	2,058	-	2,058
Misc revenue	2,190	-	2,190
Gain (Loss) on Asset Disposition	(2,268)	-	(2,268)
Total revenue	<u>1,980</u>	<u>-</u>	<u>1,980</u>
<b>Total Public Support &amp; Revenues</b>	<u>2,058,888</u>	<u>88,582</u>	<u>2,147,470</u>
<b>FUNCTIONAL EXPENSES:</b>			
Program services	1,687,196	-	1,687,196
Administration	411,106	-	411,106
Fundraising	25,522	-	25,522
Total Functional Expenses	<u>2,123,824</u>	<u>-</u>	<u>2,123,824</u>
<b>Change in net assets</b>	(64,936)	88,582	23,646
Net assets, beginning of year	<u>1,530,397</u>	<u>-</u>	<u>1,530,397</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 1,465,461</u>	<u>\$ 88,582</u>	<u>\$ 1,554,043</u>

The Accompanying Notes Are An Integral  
Part Of These Financial Statements

**DOVE CENTER, INC.**  
Statement Of Functional Expenses  
For The Year Ended June 30, 2022

	<b>Program Services</b>	<b>Administrative</b>	<b>Total Expenses</b>
<b>Payroll:</b>			
Salaries	\$ 1,047,835	\$ 248,990	\$ 1,296,825
Fringe Benefits	187,913	44,652	232,565
Total Payroll	1,235,748	293,642	1,529,390
<b>Other:</b>			
Advertising	-	815	815
Books & Subscriptions	2,102	-	2,102
Interest	6,646	-	6,646
Client Costs	290,162	-	290,162
Insurance	18,711	8,019	26,730
Licenses & Permits	431	3,163	3,594
Misc Expense	170	1,244	1,414
Office Expense	10,918	7,906	18,824
Professional Services	-	35,033	35,033
Supplies	917	188	1,105
Repairs & Maintenance	56,029	33,316	89,345
Communications	17,431	-	17,431
Travel & Training	8,488	447	8,935
Utilities	28,601	2,035	30,636
	1,676,354	385,808	2,062,162
Total Expense Before Depreciation			
Depreciation	10,842	25,298	36,140
	\$ 1,687,196	\$ 411,106	2,098,302
Total Program & Administrative Expenses			
Fundraising Expense			25,522
			\$ 2,123,824
Total Functional Expenses			\$ 2,123,824

The Accompanying Notes Are An Integral  
Part Of These Financial Statements

**DOVE CENTER, INC.**  
Statement Of Cash Flows  
For The Year Ended June 30, 2022

<b>Operating Activities:</b>	
Cash Donations Received from Public	\$ 532,480
Cash Grants Received	1,505,844
Interest Income	2,058
Special Fund Raising	79,809
Other	2,190
Cash Paid to Providers and Employees	<u>(1,933,952)</u>
Net Cash Provided from Operations	188,429
<b>Investing Activities:</b>	
Purchase of Property, Plant and Equipment	<u>(7,500)</u>
<b>Financing Activities:</b>	
Payment on LT Debt	<u>(7,937)</u>
<b>Increase/(Decrease) in Cash</b>	172,992
Cash at Beginning of Period	<u>474,752</u>
<b>Cash at End of Period</b>	<u><u>\$ 647,744</u></u>

The Accompanying Notes Are An Integral  
Part Of The Financial Statements



**DOVE CENTER, INC.**  
Statement of Cash Flows (Continued)  
For The Year Ended June 30, 2022

RECONCILIATION OF CHANGES IN NET ASSETS TO NET  
CASH PROVIDED BY OPERATING ACTIVITIES

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Increase in net assets	\$ 23,646
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**Adjustments to Reconcile Net Change in Net Assets  
to Net Cash Provided by Operating Activities:**

Loss Disposal of Fixed Assets	2,268
Depreciation	36,140
Other	200

**Changes in Operating Assets and Liabilities**

Decrease (Increase) in Accounts Receivable	114,380
Decrease (Increase) in Other Assets	(6,290)
Increase (Decrease) in Accounts Payable	7,872
Increase (Decrease) in Accrued Liabilities	10,213
Increase (Decrease) in Other Current Liabilities	

<b>Net Cash Provided by Operating Activities</b>	<b>\$ 188,429</b>
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**DOVE CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

A. Background

The DOVE Center, Inc (the Center) is committed to providing safe, caring and confidential shelter, advocacy and support for victims of domestic violence and sexual assault and to reduce the incidents of abuse through prevention education.

The Center was organized in 1993 and incorporated under the laws of the state of Utah. The Center owns and operates a crisis intervention facility to provide women and their children a temporary shelter when crisis intervention is deemed necessary. The first clients utilized the shelter facility in July of 1995.

Today the services have grown to offer a large range of domestic violence and sexual assault programs to promote safety and healing for victims in the community. At present, along with the original facility, a safe house for women and children, the Center has added an advocacy and counseling center in a second location. Services offered between the two facilities are; Safe Shelter, 24-hour Crisis Line, 24-hour Hospital Advocate Response Team, Crisis Advocacy Intervention, Court Advocacy, Spanish Speaking Services, Case Management, Counseling, Aftercare, Life Skills Classes, Adult Support Groups, Children's Advocacy and Support Groups, Therapy Groups, Volunteer Training, Community Presentations, Educational Awareness Training, and Prevention Education.

B. General

The accompanying financial statements of the Center have been prepared in accordance with generally accepted accounting principles which require the use of management estimates and the accrual basis of accounting. Contributions are recorded when received unless susceptible to accrual.

C. Basis of Presentation

The Center has adopted the provisions of Accounting Standards Codification 958, Not-For-Profit Entities (ASB 958) Accounting Standards Codification (ASC 958-205). The Center has also adopted the provisions of Accounting Standards Update (ADU) 2016-14. Under these standards the Center is required to report its financial position, activities and contributions received under two classes: net assets with donor restrictions and net assets without donor restrictions.

**DOVE CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Net assets without donor restrictions represent expendable funds available for operations which are not otherwise limited by donor restrictions.

Net assets with donor restrictions consist of contributed funds subject to specific donor imposed restrictions, contingent upon specific performance of a future event or a specific passage of time or be maintained in perpetuity.

**D. Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**E. Description of Programs**

*Program services* consist of temporary food, shelter, clothing, and other personal items, a crisis line, crisis intervention through crisis and court advocacy, case management, counseling, support groups and life skills classes, 24-hour rape advocacy at the local hospital, Spanish speaking services, self sufficiency support and assistance, along with educational awareness training and community presentations. These services are available free of charge to all primary and secondary victims of domestic and sexual violence.

*Administrative services* consist of essential but indirect services required to operate the center.

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated between the programs and supporting services benefited.

**F. Cash and Cash Equivalents**

The cash and cash equivalents are considered to be cash-on-hand, demand deposits and short-term investments.

**DOVE CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

G. Fixed Assets

Expenditures for physical properties are stated at cost. Donated assets are recorded at their estimated fair market values at the date of donation.

The Center follows the practice of capitalizing all expenditures for property, furniture, fixtures and office equipment in excess of \$5,000. Depreciation of physical properties is calculated on the straight-line basis over the following estimated useful lives:

Buildings & Improvements	10 - 40 years
Furniture, Fixtures, & Equipment	10 years
Landscaping	15 years
Vehicles	5 years

Depreciation for the year ended June 30, 2022 was \$36,140.

H. Income Taxes

The Center is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for Federal income taxes in the accompanying financial statements. There was no unrelated business income for the year ended June 30, 2022. The Center's 2019, 2020, and 2021 tax years remain subject to examination by the Internal Revenue Service for U.S. Federal tax purposes.

I. Revenue

The Center receives most of its grant/contract revenue from state agencies, much of which is Federal pass through funds. Revenue recognition is on the accrual basis.

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

K. Expense Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses are allocated on a reasonable basis that is consistently applied such as time and effort or estimates of usage.

**DOVE CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 2: DONATED SERVICES**

Donated services and materials are reported at their estimated fair value as contributed revenues and expenses. The donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets, goods, and services donated with explicit restrictions regarding their use are reported as temporarily restricted support and reclassified to unrestricted net assets when placed in service.

The Center also receives significant donated services from unpaid volunteers. Such volunteer service does not meet the criteria for recognition in accordance with Accounting Standards Codification (ASC) 958-605-25 and accordingly are not recorded.

**NOTE 3: ACCOUNTS RECEIVABLE**

Accounts receivable on June 30, 2022, are deemed to be fully collectible by management and consisted of amounts receivable from the following State Government Agencies:

Department of Human Services CATIII	41,467
Department of Human Services CATI	10,990
DOH Health Equity	11,153
SASP - Rape Recovery Grant	4,056
Utah Prevention Grant	57,514
Victims of Crime Act Shelter - Utah	70,038
Victims of Crime Act Sexual Assault	24,085
COC Rapid Rehousing	8,730
Other Grants	33,747
Total	<u>\$ 261,780</u>

**NOTE 4: NET ASSETS**

All net assets are without restriction and have not been designated by the board.

**NOTE 5: CONCENTRATION OF SERVICE REVENUE**

One half of the Center's grant support is provided through a contract with the Utah Division of Child and Family Services. Loss of this support would have a materially adverse effect on the Centers ability to continue operations. The current contract terminates on December 31, 2022 and is expected to be renewed.

**DOVE CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6: RETIREMENT PLAN**

The Center has a Simple IRA plan and will match the employee’s contributions to the plan up to three percent of gross salary. Full-time and part-time employees may participate in the retirement program. For 2022, the Center matching payments totaled \$7,791.

**NOTE 7: LEASES**

On November 11, 2018, the Center entered into a 5-year lease agreement with Les Olson Company for a copy machine at \$131.98 per month. The Center paid \$1,584 during 2022.

On August 25, 2019, the Center entered into a 5-year lease agreement with Les Olson Company for a copy machine at \$134.14 per month. The Center paid \$1,610 during p.

Payments for the next 5 years are:

<u>Year</u>	
2023	1,597
2024	2,798
2025	1,207
2026	-
2027	-
Total	<u>\$ 5,601</u>

**NOTE 8: LONG TERM DEBT AND EXCESS OF FAIR VALUE**

On May 22, 2017, the Erin Kimball Foundation donated their building, land and equipment in exchange for the Center taking over the mortgage of said building and land. The Center refinanced the debt on the same date, in the amount of \$184,066 with Cache Valley Bank. The difference between the value and debt was recorded as excess value over consideration in acquisition of an acquired entity.

The Center has a note payable to Cache Valley Bank with interest set at 5% per year for the first 5 years and re-adjusting on May 22, 2022 to the Federal Home Loan Bank of Des Moines 5-year fixed rate plus 3%.

**DOVE CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 8: LONG TERM DEBT AND EXCESS OF FAIR VALUE (CONTINUED)**

The amounts due for each of the next five years and thereafter are as follows:

Year	Principal	Interest	Total
2023	7,089	7,494	\$ 14,583
2024	7,452	7,131	\$ 14,583
2025	7,833	6,650	\$ 14,483
2026	8,579	6,226	\$ 14,805
2027	8,806	5,999	\$ 14,805
Thereafter	111,437	39,341	\$ 150,778
	<u>\$ 151,196</u>	<u>\$ 72,841</u>	<u>\$ 224,037</u>

**NOTE 9: MANAGEMENT'S REVIEW**

Management has evaluated subsequent events thru the issuance date of the report.



Certified Public Accountants

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**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  
DOVE Center, 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 DOVE Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 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 November 30, 2022.

**Report on Internal Control Over Financial Reporting**

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

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

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

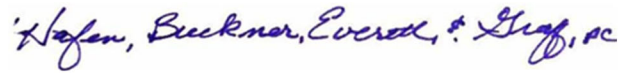
**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether DOVE Center, 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.

A handwritten signature in blue ink that reads "Hafen, Buckner, Everett & Graff, PC". The signature is written in a cursive style.

Hafen, Buckner, Everett & Graff, P.C.

St. George, Utah

December 9, 2022



Certified Public Accountants

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

Board of Directors  
DOVE Center, Inc.

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

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

We have audited DOVE Center Inc's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of DOVE Center Inc's major federal programs for the year ended June 30, 2022. DOVE Center Inc's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, DOVE Center 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, 2022.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of DOVE Center Inc and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of DOVE Center Inc's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to DOVE Center Inc's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on DOVE Center Inc's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the

override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about DOVE Center Inc's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding DOVE Center Inc's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of DOVE Center Inc's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 DOVE Center Inc's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

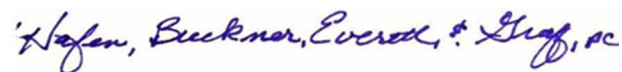
### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Hafen, Buckner, Everett and Graff, PC  
St. George, Utah  
December 9, 2022

Dove Center  
Schedule of Expenditures of Federal Awards By Grant  
For the Year Ended June 30, 2022

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
<b><i>CDBG - Entitlement Grants-Cluster</i></b>			
Department of Housing and Urban Development			
Community Development Block Grants/Entitlement Grants			
Community Development Block Grants/Entitlement Grants	14.218	City of St. George, Utah	43,996
Total Community Development Block Grants/Entitlement Grants			43,996
<i>Total Department of Housing and Urban Development</i>			43,996
<b><i>Total CDBG - Entitlement Grants-Cluster</i></b>			43,996
<b><i>TANF Cluster-Cluster</i></b>			
Department of Health and Human Services			
Temporary Assistance for Needy Families (TANF) State Programs			
Temporary Assistance for Needy Families (TANF) State Programs	93.558	Utah Department of Health	98,976
Total Temporary Assistance for Needy Families (TANF) State Programs			98,976
<i>Total Department of Health and Human Services</i>			98,976
<b><i>Total TANF Cluster-Cluster</i></b>			98,976
<b><i>Other Programs</i></b>			
Department of Homeland Security			
Emergency Food and Shelter National Board Program			
Emergency Food and Shelter National Board Program	97.024	Department of Human Services	7,240
Total Emergency Food and Shelter National Board Program			7,240
<i>Total Department of Homeland Security</i>			7,240
United States Department of Justice			
Sexual Assault Services Formula Program			
Sexual Assault Services Formula Program	16.017	Office of Crime Victim Reparations	34,931
Total Sexual Assault Services Formula Program			34,931
Crime Victim Assistance			
Crime Victim Assistance	16.575	VOCA Shelter	317,159
Crime Victim Assistance	16.575	VOCA SA	106,921
Total Crime Victim Assistance			424,080
<i>Total United States Department of Justice</i>			459,011
Department of Health and Human Services			
Activities to Support State, Tribal, Local and Territorial (STLT)			
Health Department Response to Public Health or Healthcare Crises	93.391	Utah Department of Health	38,902
Total Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises			38,902
Social Services Block Grant			
Social Services Block Grant	93.667	Department of Human Services	50,600
Total Social Services Block Grant			50,600
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	DHS FVSPA	79,400
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	DHS ARP	62,513
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	DHS ARP (Medical)	10,698
Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			152,611
<i>Total Department of Health and Human Services</i>			242,113
Department of Housing and Urban Development			
Emergency Solutions Grants Program			
Emergency Solutions Grants Program	14.231	Department of Housing and Urban Development	40,201
Total Emergency Solutions Grants Program			40,201
<i>Total Department of Housing and Urban Development</i>			40,201
<b><i>Total Other Programs</i></b>			748,564
<b><i>Total Expenditures of Federal Awards</i></b>			<b><i>\$ 891,536</i></b>

The accompanying notes are an integral part of this schedule

**DOVE Center, Inc.**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2022**

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**Note 1.                      General**

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The schedule of expenditures of federal awards presents the activity of all federal award programs of DOVE Center Inc (The Center). All federal financial awards received directly from federal agencies as well as federal financial awards passed through from other government agencies are included on the schedule. The schedule shows the federal awards expended on the accrual basis of accounting as shown on the statement of activities for the year ended June 30, 2022.

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**Note 2.                      Indirect Cost Rate**

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The Center did not elect to use the 10% de minimis indirect cost rate.

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**Note 3.                      Reconciliation of Federal Awards**

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Federal awards revenue for the year ended June 30, 2022 is reported in the Center's statement of activities as follows:

Grants from government agencies	<u>\$ 891,536</u>
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**DOVE Center, Inc.**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2022**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: Unmodified

- Material weakness(es) identified? \_\_\_yes Xno
- Significant deficiencies(s) identified that are not considered to be material weaknesses? \_\_\_yes Xno
- Noncompliance material to the financial statements? \_\_\_yes Xno

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_yes Xno
- Significant deficiencies(s) identified that are not considered to be material weaknesses? \_\_\_yes Xno

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 2 CFR section 200.516(a)? \_\_\_yes Xno

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA</u>	<u>Amount</u>
Crime Victim Assistance	16.575	\$424,080

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

Auditee qualified as a low-risk auditee? \_\_\_yes Xno

**DOVE Center, Inc.**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2022**

**SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS***

Findings:       None.

**SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS AS DEFINED IN ACCORDANCE WITH 2 CFR SECTION 200.516(A) OF THE UNIFORM GUIDANCE**

Findings:       None.

**SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS REQUIRED TO BE REPORTED**

Findings:       None.