

A PARTNERSHIP FOR CHANGE, INC.

Financial Statements

June 30, 2024 and 2023

A PARTNERSHIP FOR CHANGE, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
A Partnership for Change, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of A Partnership for Change, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years 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 A Partnership for Change, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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 A Partnership for Change, 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 opinion.

Responsibility 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 A Partnership for Change, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 A Partnership for Change, 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 A Partnership for Change, Inc.'s ability to continue as a going concern for a reasonable period of time. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 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 January 13, 2025 on our consideration of A Partnership for Change, 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 A Partnership for Change, Inc.'s internal control over financial reporting and compliance.



Westwood, New Jersey
January 13, 2025

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A PARTNERSHIP FOR CHANGE, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2024 and 2023

ASSETS

	<u>2024</u>	<u>2023</u>
ASSETS:		
Cash	\$ 242,312	\$ 203,292
Government grants receivable	146,785	167,721
Pledges and other receivables	4,200	25,633
Prepaid expenses amd other assets	<u>3,428</u>	<u>3,793</u>
Total Assets	<u>\$ 396,725</u>	<u>\$ 400,439</u>

LIABILITIES AND NET ASSETS

LIABILITIES:		
Accounts payable and accrued expenses	<u>\$ 28,555</u>	<u>\$ 22,882</u>
Total Liabilities	<u>28,555</u>	<u>22,882</u>
NET ASSETS:		
Without donor restrictions	368,170	360,057
With donor restrictions	<u>-</u>	<u>17,500</u>
Total Net Assets	<u>368,170</u>	<u>377,557</u>
Total Liabilities and Net Assets	<u>\$ 396,725</u>	<u>\$ 400,439</u>

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

A PARTNERSHIP FOR CHANGE, INC.

STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:						
Government grants	\$ 581,363	\$ -	\$ 581,363	\$ 619,596	\$ -	\$ 619,596
Foundation support	17,500	-	17,500	17,500	17,500	35,000
Contributions other	5,171	-	5,171	17,379	-	17,379
School funded programs	7,081	-	7,081	6,633	-	6,633
Program service fees	28,244	-	28,244	15,778	-	15,778
Interest income	118	-	118	125	-	125
In-kind support	3,313	-	3,313	10,977	-	10,977
Release from restriction	17,500	(17,500)	-	20,000	(20,000)	-
Total Support and Revenue	<u>660,290</u>	<u>(17,500)</u>	<u>642,790</u>	<u>707,988</u>	<u>(2,500)</u>	<u>705,488</u>
EXPENSES:						
Program services	624,693	-	624,693	632,808	-	632,808
Management and general	27,484	-	27,484	29,130	-	29,130
Fundraising	-	-	-	-	-	-
Total Expenses	<u>652,177</u>	<u>-</u>	<u>652,177</u>	<u>661,938</u>	<u>-</u>	<u>661,938</u>
CHANGE IN NET ASSETS	8,113	(17,500)	(9,387)	46,050	(2,500)	43,550
NET ASSETS, Beginning of Year	<u>360,057</u>	<u>17,500</u>	<u>377,557</u>	<u>314,007</u>	<u>20,000</u>	<u>334,007</u>
NET ASSETS, End of Year	<u>\$ 368,170</u>	<u>\$ -</u>	<u>\$ 368,170</u>	<u>\$ 360,057</u>	<u>\$ 17,500</u>	<u>\$ 377,557</u>

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

A PARTNERSHIP FOR CHANGE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2024 and 2023

	2024				2023			
	Program	Management and General	Fundraising	Total	Program	Management and General	Fundraising	Total
Salaries	\$ 515,133	\$ 469	\$ -	\$ 515,602	\$ 500,786	\$ -	\$ -	\$ 500,786
Payroll taxes and benefits	45,011	44	-	45,055	44,813	-	-	44,813
Direct program costs	6,188	2,997	-	9,185	8,568	5,250	-	13,818
Consultants and professional fees	5,396	13,382	-	18,778	11,288	11,305	-	22,593
Meals & refreshment	328	1,812	-	2,140	146	2,192	-	2,338
Travel	3,285	352	-	3,637	5,320	371	-	5,691
Occupancy costs	24,255	2,043	-	26,298	24,896	1,044	-	25,940
Utilities	3,890	599	-	4,489	2,901	344	-	3,245
Insurance	9,207	3,315	-	12,522	13,089	2,005	-	15,094
Printing, postage and publications	6,666	274	-	6,940	16,825	2,805	-	19,630
Office	5,334	2,197	-	7,531	4,176	3,814	-	7,990
Total Expenses	\$ 624,693	\$ 27,484	\$ -	\$ 652,177	\$ 632,808	\$ 29,130	\$ -	\$ 661,938

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

A PARTNERSHIP FOR CHANGE, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (9,387)	\$ 43,550
Increase (decrease) in cash attributable to changes in operating assets and liabilities:		
Government grants receivable	46,569	(42,177)
Pledges and other receivables	(4,200)	2,646
Prepaid expenses and other assets	365	794
Accounts payable and accrued expenses	<u>5,673</u>	<u>4,641</u>
Net Cash Provided by Operating Activities	<u>39,020</u>	<u>9,454</u>
NET CHANGE IN CASH	39,020	9,454
CASH, Beginning of Year	<u>203,292</u>	<u>193,838</u>
CASH, End of Year	<u>\$ 242,312</u>	<u>\$ 203,292</u>
Supplemental disclosure of cash flow information:		
Non-cash in-kind support, contributed goods	<u>\$ 3,313</u>	<u>\$ 10,977</u>

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

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2024 and 2023

NOTE 1 - ORGANIZATION:

A Partnership for Change, Inc. (“APFC”) is a New Jersey-based non-profit organization dedicated to ending intimate partner violence through the provision of education and outreach programs. APFC also provides crisis intervention, short-term counseling and referral to victims within its programs. Grant funded programs include PREP and LEO/In-Service (training for law enforcement personnel); DATA (workshops for school counselors and social workers); PowerBack (a school-based program addressing abuse in teen dating relationships); and DV-SOS (presentations for social service agency personnel). APFC also operates fee-based initiatives with revenue supporting operating costs; these include IPVA (a professional training series); Expert Witness Services (testimony and consultation on select DV cases); and Workshops on Request (custom-designed presentations for community organizations and businesses). Currently, APFC does not conduct fundraising events or annual appeals; private donations from foundations or individuals are unsolicited.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Accounting Framework

The financial statements of APFC have been prepared on the accrual basis of accounting. APFC adheres to accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958-205, *Presentation of financial statements of Not-for-Profit Entities*. As amended by Accounting Standards Update No. 2016-14, APFC is required to report information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions - Net assets that generally result from program service fees and general contributions that are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions – Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Contributions and Public Support

Contributions are reported as restricted support or unrestricted support, distinguishing between the existence or absence of donor-imposed restrictions. Net assets with donor restrictions are those whose donor-imposed restrictions, as to a specific purpose or time, have not yet been met or are those with donor-imposed restrictions on the corpus of the gifts specifying they be maintained in perpetuity. Net assets without donor restrictions include all resources that are not subject to donor-imposed restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. As of June 30, 2024 and 2023, APFC had no with donor restricted net assets.

Support from government grants is recognized according to the specific agreement. Generally, revenues from restricted grants are recognized in the period of the grant award to the extent of the expenses incurred.

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2024 and 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Contributions of nonfinancial assets

APFC recognizes as revenue goods received as contributions of nonfinancial assets at their estimated fair value at the date of receipt. For the years ended June 30, 2024 and 2023, APFC did not receive any contributions of nonfinancial assets.

Contributed services

Contributed services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by APFC. For the years ended June 30, 2024 and 2023, contributed services were received by APFC in the amounts \$3,313 and \$10,977, respectively, primarily for printing of informational booklets, brochures and hotline cards for adults and teens. Contributed services are recognized as revenue on the accompanying statement of activities at their estimated fair value at the date of receipt. All contributed services were used for APFC's program services and are included under printing, postage and publications on the accompanying statement of functional expenses.

For the years ended June 30, 2024 and 2023, APFC received contributed services from management and volunteer board and committee members, who contributed approximately 1,380 and 1,500 hours of their time to APFC, respectively. These other services do not meet the requirement under GAAP to be recognized as contributions in the financial statements, therefore, they have been excluded from the accompanying financial statements.

Refundable advances

Amounts received from government granting agencies in advance of future expenditures for the grant award program. As of June 30, 2024 and 2023 APFC had no refundable advances.

Revenue Recognition

Program service fees are deemed to be in exchange for the benefits of program services provided by APFC and are recorded as revenue in the period the services are provided.

APFC's policy is to utilize the allowance method for uncollectible pledges, grants and program service fees receivable. At June 30, 2024 and 2023, APFC believes all pledges, grants and program service fees receivable will be fully collected within one year. Accordingly, no allowance for doubtful accounts is required.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Investments and certificates of deposit with a term to maturity of three months or less at the time of acquisition are considered cash equivalents. There were no cash equivalents at June 30, 2024 and 2023. APFC uses the indirect method of presenting the statement of cash flows.

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2024 and 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis on the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefits. General and administrative expenses are those not directly identifiable with any specific function, but which provide for the overall support and direction of APFC.

The financial statements contain certain categories of expense that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Salaries and related expenses are allocated based on time and effort performed. Additional expenses are allocated based on direct costs within the program or department.

NOTE 3 – GOVERNMENT GRANTS RECEIVABLE:

Government grants receivables expected to be collected within one year are as follows at June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
State of New Jersey:		
DATA	\$ 12,389	\$ 12,871
DV-SOS	41,911	44,841
DV-SOS/Preferred	-	20,297
PowerBack HHH	36,201	39,745
PowerBack SRP	35,297	38,720
PREP Training	10,671	11,247
LEO/In-Service	10,316	-
	<u>\$ 146,785</u>	<u>\$ 167,721</u>

NOTE 4 – NET ASSETS WITH DONOR RESTRICTIONS:

For the years ended June 30, 2024 and 2023, net assets with donor restrictions consist of time restricted donor pledges receivable in the amounts of \$0 and \$17,500, respectively. During 2024, net assets were released from donor restriction through collection of pledge receivable.

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2024 and 2023

NOTE 5 – CONCENTRATIONS AND CONTINGENCIES:

Economic Dependency:

For the years ended June 30, 2024 and 2023, APFC received approximately 90% and 88%, respectively, of its total support and revenue through government grants and contracts made by various federal agencies passed through the state of New Jersey. If those agencies significantly reduce or cease grant payments, APFC's ability to continue providing services would be significantly impacted.

Government Funding:

Pursuant to APFC's contractual relationships with certain government funding sources, outside governmental agencies have the right to examine the books and records of APFC involving transactions relating to these contracts. The accompanying financial statements make no provisions for possible adjustments.

NOTE 6 – LIQUIDITY AND AVAILABILITY:

APFC has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. Financial assets are sufficiently liquid in the event of an unexpected financial crisis while maintaining adequate reserves for future programming opportunities. The following table reflects the APFC's financial assets (cash and cash equivalents) as of June 30, 2024 and 2023:

APFC continually searches for opportunities to receive unrestricted donations to support its programming and administrative functions. During the year, APFC maintains a cash flow projection to continually monitor cash flow needs to manage and meet general expenditures.

	<u>2024</u>	<u>2023</u>
Cash	\$ 242,312	\$ 203,292
Government grants receivable	146,785	167,721
Other receivables	4,200	25,633
	<hr/>	<hr/>
Total financial assets	393,297	396,646
Less amounts not available to be used within one year:		
Donor restricted net assets	<hr/> -	<hr/> 17,500
Financial assets available to meet general expenditures within one year	<hr/> <u>\$ 393,297</u>	<hr/> <u>\$ 379,146</u>

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2024 and 2023

NOTE 7 – INCOME TAXES:

APFC is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. APFC had no uncertain tax positions as of June 30, 2024 in accordance with Accounting Standards Codification (“ASC”) Topic 740, “Income Taxes”, which provides standards for establishing and classifying any tax provisions for uncertain tax positions. APFC is no longer subject to federal or state tax examinations by tax authorities for the year ended June 30, 2021 and prior years.

NOTE 8 – SUBSEQUENT EVENTS:

Management has evaluated events through the date of the independent auditors’ report, the date the financial statements were available to be issued and has determined that there are no subsequent events requiring recording or disclosure in these financial statements.

A PARTNERSHIP FOR CHANGE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year Ended June 30, 2024

Federal Grantor	Federal Assistance Number	Program Name	Pass-through Entity Identifying Name	Pass-through Entity Identifying Number	Grant Period	Award Amount	Pass Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice, Office for Victims of Crime, Office of Justice Programs, pass-through, New Jersey Department of Law and Public Safety, Office of the Attorney General:								
	16.575	Crime Victim Assistance	DV-SOS	VAG-04-20	09/01/21 - 08/31/23	\$ 275,000	\$ -	\$ 28,718
	16.575	Crime Victim Assistance	SOS/Pref/Acenda	VAG-01-19	9/1/22 - 8/31/23	\$ 75,000	-	13,253
	16.575	Crime Victim Assistance	PwrBk HHH	VAG-05-20	09/01/21 - 08/31/23	\$ 275,000	-	27,542
	16.575	Crime Victim Assistance	PwrBk SRP	VAG-06-20	09/01/21 - 08/31/23	\$ 275,000	-	23,626
	16.575	Crime Victim Assistance	DV-SOS	VAG-04-22	09/01/23 - 08/31/25	\$ 275,000		124,260
	16.575	Crime Victim Assistance	PowerBack	VAG-05-22	09/01/23 - 08/31/25	\$ 275,000		115,026
	16.575	Crime Victim Assistance	PowerBack Plus	VAG-06-22	09/01/23 - 08/31/25	\$ 275,000		113,938
							<u>-</u>	<u>446,363</u>
	16.588	Violence Against Women Formula Grants	DATA	VAWA-54-23	07/01/2023 - 06/30/24	\$ 45,000	-	45,000
	16.588	Violence Against Women Formula Grants	LEO/In-Service	VAWA-55-23	07/01/2023 - 06/30/24	\$ 45,000		45,000
	16.588	Violence Against Women Formula Grants	PREP	VAWA-56-23	07/01/2023 - 06/30/24	\$ 45,000	-	45,000
							<u>-</u>	<u>135,000</u>
Total Federal Expenditures						\$	-	\$ 581,363

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

NOTE 1 - BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of A Partnership for Change, Inc. under programs of the federal government for the year ended June 30, 2024. Because the schedule presents only a selected portion of the operations of A Partnership for Change, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of A Partnership for Change, Inc.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. This basis of accounting is described in Note 2 to the financial statements of A Partnership for Change, Inc.'s financial statements.

NOTE 3 – INDIRECT COSTS:

Although a Partnership for Change is permitted to use the 10-percent de minimis indirect cost rate when allocating indirect costs to federal programs, the agency has chosen not to claim the 10-percent de minimis on federal grants during its fiscal year ended June 30, 2024. Indirect costs were covered by the agency's fee-for-service revenues and by funds from other unrestricted donations.

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

To the Board of Directors of
A Partnership for Change, 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 A Partnership for Change, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 13, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered A Partnership for Change, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 A Partnership for Change, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of A Partnership for Change, 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 A Partnership for Change, 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.

Handwritten signature of Steven T. Cirillo CPA LLC in black ink.

Westwood, New Jersey
January 13, 2025

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