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**NATIONAL CRIME VICTIM
LAW INSTITUTE**

**Audited Financial
Statements
And Reports Required
By OMB Circular A-133**

**For the Year Ended
May 31, 2010**

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
National Crime Victim Law Institute
Portland, Oregon

We have audited the accompanying statement of financial position of National Crime Victim Law Institute (a nonprofit corporation) as of May 31, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2009 financial statements and in our report dated October 20, 2009, we expressed an unqualified opinion on those statements.

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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of National Crime Victim Law Institute as of May 31, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2010 on our consideration of National Crime Victim Law Institute'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 the 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of National Crime Victim Law Institute taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

September 22, 2010

NATIONAL CRIME VICTIM LAW INSTITUTE
STATEMENT OF FINANCIAL POSITION
May 31, 2010
(With comparative totals for 2009)

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	<u>2010</u>	<u>2009</u>
ASSETS		
Cash and cash equivalents	\$ 40,566	\$ 15,799
Accounts receivable	431,674	755,486
Prepaid expenses	<u>17,868</u>	<u>10,672</u>
 TOTAL ASSETS	 <u>\$ 490,108</u>	 <u>\$ 781,957</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 38,683	\$ 47,679
Due to subrecipients	152,274	167,651
Due to College	145,958	441,948
Deferred revenue	<u>28,035</u>	<u>-</u>
 Total liabilities	 <u>364,950</u>	 <u>657,278</u>
Net assets:		
Unrestricted	<u>125,158</u>	<u>124,679</u>
 Total net assets	 <u>125,158</u>	 <u>124,679</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 490,108</u>	 <u>\$ 781,957</u>

See notes to financial statements.

NATIONAL CRIME VICTIM LAW INSTITUTE
STATEMENT OF ACTIVITIES
For the year ended May 31, 2010
(With comparative totals for 2009)

	<u>2010</u>	<u>2009</u>
Support and revenue:		
Contributions	\$ 50,102	\$ 43,252
Government grants	2,834,485	2,338,164
Program service revenue	26,209	-
Donated facilities and services	8,302	11,593
Investment income	133	-
Other income	35,114	44,052
Total support and revenue	<u>2,954,345</u>	<u>2,437,061</u>
Expenses:		
Program services	2,725,966	2,255,567
Management and general	204,941	156,075
Fundraising	22,959	27,231
Total expenses	<u>2,953,866</u>	<u>2,438,873</u>
Change in net unrestricted assets	479	(1,812)
Net assets:		
Beginning of year	<u>124,679</u>	<u>126,491</u>
End of year	<u>\$ 125,158</u>	<u>\$ 124,679</u>

See notes to financial statements.

NATIONAL CRIME VICTIM LAW INSTITUTE
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended May 31, 2010
(With comparative totals for 2009)

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	<u>Program Services</u>				<u>Supporting Services</u>		<u>2010 Total</u>	<u>2009 Total</u>
	<u>Enforcement Project</u>	<u>Byrne</u>	<u>Other Programs</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>		
Salaries and related expenses	\$ 488,553	67,794	\$ 57,641	\$ 613,988	\$ 108,082	\$ 16,184	\$ 738,254	\$ 608,235
Professional fees	35,126	1,019	36	36,181	75,678	203	112,062	102,604
Services and supplies	47,835	235	945	49,015	16,088	5,106	70,209	20,216
Travel	18,925	-	6,882	25,807	802	638	27,247	21,110
Rent	23,060	3,045	2,156	28,261	4,291	828	33,380	38,785
Subrecipients	1,880,066	92,648	-	1,972,714	-	-	1,972,714	1,647,923
Total expenses	<u>\$ 2,493,565</u>	<u>\$ 164,741</u>	<u>\$ 67,660</u>	<u>\$ 2,725,966</u>	<u>\$ 204,941</u>	<u>\$ 22,959</u>	<u>\$ 2,953,866</u>	<u>\$ 2,438,873</u>

See notes to financial statements.

NATIONAL CRIME VICTIM LAW INSTITUTE
STATEMENT OF CASH FLOWS
For the year ended May 31, 2010
(With comparative totals for 2009)

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	<u>2010</u>	<u>2009</u>
Cash flows from operating activities:		
Cash received from contributions	\$ 50,102	\$ 43,252
Cash received from grants and contracts	3,158,297	2,281,847
Other cash receipts	89,491	44,052
Cash paid to subrecipients	(1,988,091)	(1,662,026)
Cash paid to employees and suppliers	<u>(1,285,032)</u>	<u>(694,600)</u>
 Net cash provided by operating activities	 <u>\$ 24,767</u>	 <u>\$ 12,525</u>
 Reconciliation of change in net assets to net cash provided by operating activities:		
Change in net assets	\$ 479	\$ (1,812)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
(Increase) decrease in:		
Accounts receivable	323,812	(56,317)
Prepaid expenses	(7,196)	(10,672)
Increase (decrease) in:		
Accounts payable	(8,996)	(21,448)
Due to subrecipients	(15,377)	(14,103)
Due to College	(295,990)	116,877
Deferred revenue	<u>28,035</u>	<u>-</u>
 Net cash provided by operating activities	 24,767	 12,525
 Cash and cash equivalents - beginning of year	 <u>15,799</u>	 <u>3,274</u>
 Cash and cash equivalents - end of year	 <u>\$ 40,566</u>	 <u>\$ 15,799</u>

See notes to financial statements.

NATIONAL CRIME VICTIM LAW INSTITUTE
NOTES TO FINANCIAL STATEMENTS
May 31, 2010

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1. THE ORGANIZATION

National Crime Victim Law Institute (NCVLI or the Organization) is a nonprofit corporation, conceived in 1998 and established in 2000, that actively promotes balance and fairness in the justice system through crime victim centered legal advocacy, education, and resource sharing. To achieve its mission, NCVLI pursues three program areas: legal advocacy, training & education, and public policy. NCVLI is supported primarily through federal grants, which comprise approximately 96% of total revenues for the years ended May 31, 2010 and 2009.

NCVLI's programs include:

National Alliance of Victims' Rights Attorneys (NAVRA). NAVRA is NCVLI's membership alliance of attorneys, advocates, law students, and other persons interested in advancing victims' rights. To ensure that that this community has all of the tools necessary to effectively advocate for victims, NAVRA provides practical skills trainings and legal technical assistance in the form of research, writing, and strategic case consultation to practitioners nationwide, and facilitates an online community space.

National Network of Crime Victims' Rights Enforcement Clinics. In 2004, NCVLI launched its Clinic Network. Under NCVLI's guidance and with its technical assistance in the form of research, writing and case consultation, this Network provides free legal services to victims of crime as they assert and seek enforcement of their rights in criminal cases against their offenders. These Clinics serve victims in state, federal, and tribal courts in Arizona, California, Colorado, Idaho, Maryland, New Jersey, New Mexico, New York, Oregon, South Carolina, Utah, and Washington, D.C.

Amicus Curiae Participation. In addition to its technical assistance to other victims' rights attorneys, NCVLI conducts impact litigation through the submission of amicus curiae ("friend of the court") briefs on victim law issues in state and federal trial and appellate cases around the nation.

Responding to Violence Against Women. Because victims of domestic violence, sexual assault, stalking, dating violence, and other acts of violence against women face unique hurdles in accessing justice, NCVLI launched this project to provide focused legal technical assistance and training to attorneys and advocates dedicated to serving these populations.

NATIONAL CRIME VICTIM LAW INSTITUTE
NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2010

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1. THE ORGANIZATION, Continued

Responding to Online Fraud. In 2009, NCVLI launched the *Responding to Online Fraud Project*. Core initiatives of the project include increasing awareness of the prevalence and nature of online fraud, training on crime prevention, providing support and referral services, and pairing victims with pro bono attorneys domestically and abroad.

Victim Law Education. NCVLI provides educational resources and trainings on victims' rights to attorneys, judges, victims, victim advocates and members of the public nationwide. The core initiatives include: NCVLI's annual Crime Victim Law Conference, heading in to its 10th year, which offers a wide range of training for novice and experienced attorneys and advocates; the Crime Victim Litigation Clinic at Lewis & Clark Law School, which trains second and third year law students how to be a victims' rights attorney; publication of the bi-annual legal newsletter, *NCVLI News*, which contains substantive victim law articles; and in-person and technology-assisted trainings on fundamental victims' rights issues.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as unrestricted or restricted net assets. Unrestricted net assets are those that are not subject to donor-imposed stipulations. Temporarily restricted net assets are subject to donor-imposed stipulations that will be met, either by actions of the Organization and/or the passage of time.

Cash and Cash Equivalents

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

Accounts Receivable

Accounts receivable are reported at the amount management expects to collect on balances outstanding at year-end. Based on an assessment of the credit history with those having outstanding balances and current relationships with them, management has concluded that realization losses on balances outstanding at year-end will be immaterial.

NATIONAL CRIME VICTIM LAW INSTITUTE
NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Income Tax Status

National Crime Victim Law Institute is a nonprofit corporation exempt from income tax under section 501(c)(3) of the Internal Revenue Code and applicable state law. No provision for income taxes is made in the accompanying financial statements, as the Organization has no activities subject to unrelated business income tax. The Organization is not a private foundation.

Donated Assets and Services

Donations of property, equipment, materials and other assets are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

The Organization recognizes donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. During the year ended May 31, 2010, the Organization recorded approximately \$5,700 of professional services related to programs and management and general.

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. 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.

Program Services Revenue and Deferred Revenue

Revenues from program services are recognized as revenue in the period earned. Deferred revenue represents amounts collected in advance of providing services and is generally realized in the next year.

Expense Allocation

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

NATIONAL CRIME VICTIM LAW INSTITUTE
NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Use of 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.

Subsequent Events

The Organization has evaluated all subsequent events through September 22, 2010, the date the financial statements were available to be issued.

Summarized Financial Information for 2009

The financial information as of May 31, 2009 and for the year then ended is presented for comparative purposes and is not intended to be a complete financial statement presentation.

3. ACCOUNTS RECEIVABLE

Accounts receivable are unsecured and consist of the following at May 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Government grants and contracts	\$ 416,887	\$ 749,048
Other receivables	<u>14,787</u>	<u>6,438</u>
Total accounts receivable	\$ <u>431,674</u>	\$ <u>755,486</u>

4. DUE TO COLLEGE

NCVLI was originally a program of Lewis & Clark College (the College) until the Institute was established as a separate nonprofit organization in 2003. The College continues to provide administrative, accounting and other supporting services for NCVLI under an administrative services agreement, and many transactions of NCVLI are processed by the College. The amounts owed to the College at year end for expenses incurred on behalf of NCVLI are reflected as Due to College on the statement of financial position and total \$145,958 and \$441,948 for the years ended May 31, 2010 and 2009.

NATIONAL CRIME VICTIM LAW INSTITUTE
NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2010

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5. LEASE COMMITMENTS

The Organization leases administrative offices under an operating lease which expires in January 2013, with initial monthly rent of \$2,696 subject to annual increases. The Organization also leases office equipment under an operating lease expiring in April 2011. Rent expense under the above agreements totaled approximately \$33,400 and \$38,800 for the years ended May 31, 2010 and 2009, respectively. If federal contracts are not renewed, NCVLI may cancel the lease with 60 days notice prior to September 30, 2010.

Future minimum lease commitments under operating leases are as follows:

May 31, 2011	\$	38,700
2012		38,200
2013		26,000
	\$	<u>102,900</u>

6. RETIREMENT PLAN

The Organization participates in a 403(b) retirement plan maintained by the College. The plan includes a salary deferral arrangement for eligible employees. Contributions to the plan during the years ended May 31, 2010 and 2009 totaled \$41,712 and \$22,065, respectively.

7. COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from various contracting agencies are subject to audit and potential adjustment by the contracting agencies. Any disallowed claims, including amounts already collected, would become a liability of the Organization if so determined in the future. It is management's belief that no significant amounts received or receivable will be required to be returned in the future.

NCVLI has entered into an administrative services agreement with Lewis & Clark College covering services provided by the college to NCVLI. NCVLI is billed periodically for actual costs incurred and the agreement may be terminated at any time with one year's notice.

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**REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*
AND OMB CIRCULAR A-133**

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

The Board of Directors
National Crime Victim Law Institute
Portland, Oregon

We have audited the financial statements of National Crime Victim Law Institute (a nonprofit organization) as of and for the year ended May 31, 2010 and have issued our report thereon dated September 22, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered National Crime Victim Law Institute's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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 Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether National Crime Victim Law Institute's financial statements are free of 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*.

We noted certain matters that we reported to management of National Crime Victim Law Institute in a separate letter dated September 22, 2010.

This report is intended solely for the information and use of management, the Finance Committee, others within the Organization, the Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

September 22, 2010

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133**

To the Board of Directors
National Crime Victim Law Institute
Portland, Oregon

Compliance

We have audited the compliance of National Crime Victim Law Institute (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended May 31, 2010. National Crime Victim Law Institute's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of National Crime Victim Law Institute's management. Our responsibility is to express an opinion on National Crime Victim Law Institute's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 National Crime Victim Law Institute'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. Our audit does not provide a legal determination of National Crime Victim Law Institute's compliance with those requirements.

In our opinion, National Crime Victim Law Institute complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended May 31, 2010.

Internal Control Over Compliance

Management of National Crime Victim Law Institute is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered National Crime Victim Law Institute's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 the Organization'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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Finance Committee, others within the Organization, the Board of Directors, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

September 22, 2010

NATIONAL CRIME VICTIM LAW INSTITUTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended May 31, 2010

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Federal Grantor/Pass-through Grantor Program title	Federal CFDA Number	Federal Expendi- tures
U.S. Department of Justice, Office on Violence Against Women:		
Legal Technical Assistance Project	16.008	\$ <u>43,476</u>
U.S. Department of Justice, Office of Justice Programs:		
Enforcement Project III	16.753	2,528,746
Crime Victims' Rights Project (Enforcement IV)	16.582	79,615
Recovery Act Edward Byrne Memorial Competitive Grant Program: Victims' Rights Enforcement	16.808	<u>180,223</u>
Total Office of Justice Programs		<u>2,788,584</u>
Total expenditures of federal awards		\$ <u><u>2,832,060</u></u>

See notes to schedule of expenditures of federal awards.

NATIONAL CRIME VICTIM LAW INSTITUTE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended May 31, 2010

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1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes all federal grant activity of National Crime Victim Law Institute and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

Total expenditures of federal awards	\$ 2,832,060
Non federal expenditures	<u>121,806</u>
Total expenses per statement of activities	<u><u>\$ 2,953,866</u></u>

2. SUBRECIPIENTS

Of the federal expenditures presented in the schedule, National Crime Victim Law Institute provided federal awards to subrecipients as follows:

Program Title	CFDA Number	Amount Provided to Subrecipient
Enforcement Project III	16.753	\$ 1,833,582
Enforcement Project IV	16.582	46,484
ARRA-Byrne Memorial	16.808	<u>92,648</u>
Total subgrants		<u><u>\$ 1,972,714</u></u>

**NATIONAL CRIME VICTIM LAW INSTITUTE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended May 31, 2010**

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Finding #09-01:

CFDA Number: 16.747

Name of Federal Program: US Department of Justice: State/Federal Enforcement Project

Specific requirement:

Completed task report for allocation of time to federal programs.

Condition:

Time sheet task reports could not be located or were not properly completed and signed.

Recommendation:

Employees should complete and sign all task reports and the Program Manager should review and approve all task reports. Follow up with incomplete task reports should be done prior to disbursing payroll.

Action Taken:

Management will continue to diligently review all reports; and if in the future transitions (e.g., physical or personnel) or disruptions in daily operations (e.g., snow storms) occur will actually increase scrutiny and controls so that even in extraordinary circumstances all information is properly recorded and filed.

Status:

Time sheet task reports selected for review were completed and signed.

Finding #09-02:

CFDA Number: 16.747

Name of Federal Program: US Department of Justice: State/Federal Enforcement Project

Specific requirement:

Correct payroll allocation in the general ledger

Condition:

Monthly journal entry to allocate payroll per the task reports was not always completed correctly.

Recommendation:

The accountant should complete the monthly payroll allocation journal entry, based on the task reports, and the Program Manager should review and compare it to the task reports for accuracy.

NATIONAL CRIME VICTIM LAW INSTITUTE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, Continued
For the year ended May 31, 2010

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Finding #09-02, continued:

Action Taken:

The matter was identified during the year and corrected internally for subsequent activity.

Status:

Payroll entries selected for review were properly allocated.

NATIONAL CRIME VICTIM LAW INSTITUTE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended May 31, 2010

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Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ___yes Xno

Significant deficiencies identified that are not considered to be material weakness(es)? ___yes Xnone reported

Noncompliance material to financial statements noted? ___yes Xno

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___yes Xno

Significant deficiencies identified that are not considered to be material weakness(es)? ___yes Xnone reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? ___yes Xno

Identification of Major Programs

CFDA Number(s)

16.753 & 16.582

16.808

Name of Federal Program or Cluster:

US Department of Justice: State/Federal Enforcement Project

US Department of Justice: Recovery Act Edward Byrne Memorial Competitive Grant Program

NATIONAL CRIME VICTIM LAW INSTITUTE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
For the year ended May 31, 2010

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Section 1 - Summary of Auditor's Results, Continued

Dollar threshold used to distinguish
between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? ___yes Xno

Section 2 - Financial Statement Findings

None reported.

Section 3 - Federal Award Findings and Questioned Costs

None reported.