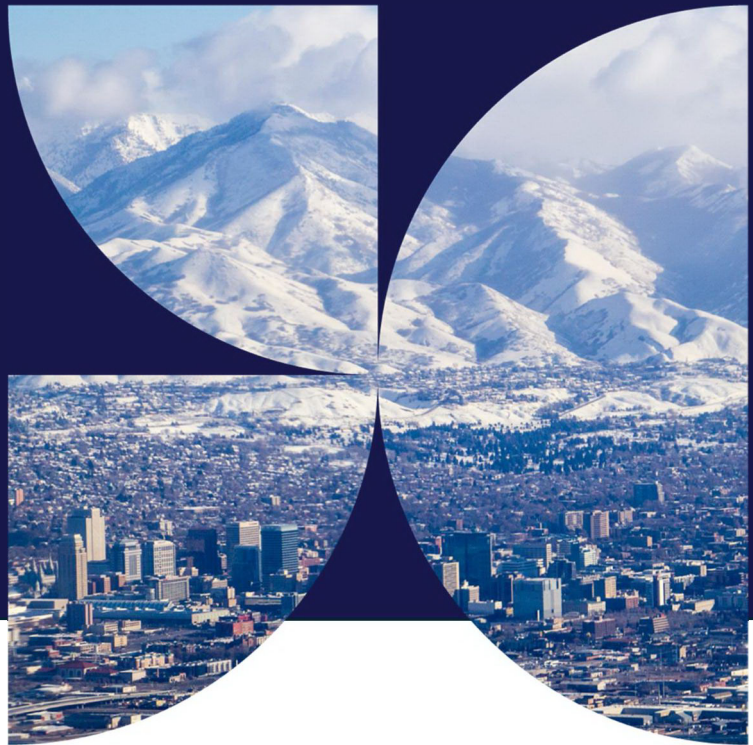


Safe Harbor Crisis Center

Financial Statements
Together with Report
of Independent
Auditors

June 30, 2024
and 2023



 **Platform**
CPAs, LLP

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REPORT OF INDEPENDENT AUDITORS

To the Board of Directors,
Safe Harbor Crisis Center:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Safe Harbor Crisis Center (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, 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 Safe Harbor Crisis Center as of June 30, 2024, and 2023, 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 Safe Harbor Crisis Center 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.

Emphasis-of-Matter - Restatement of Prior Financial Statements

As discussed in Note 13 to the financial statements, the Company has restated its financial statements as of and for the year ended June 30, 2023, to correct a material misstatement related to improper recognition of grant revenue. The financial statements previously issued for that period should no longer be relied upon. Our opinion is not modified with respect to this matter.

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 Safe Harbor Crisis Center'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 Safe Harbor Crisis Center'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 Safe Harbor Crisis Center'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 April 14, 2026, on our consideration of Safe Harbor Crisis Center’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 Safe Harbor Crisis Center’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 Safe Harbor Crisis Center’s internal control over financial reporting and compliance

Platform CPAs, LLP

Platform CPAs, LLP
April 14, 2026

6510 Millrock Drive #415
Holladay, UT 84121

Safe Harbor Crisis Center
Statements of Financial Position
As of June 30, 2024 and 2023

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	2024	Restated 2023
Assets		
Cash and cash equivalents	\$ 453,768	\$ 184,590
Grants receivable	504,219	1,310,707
Other assets	12,109	40,226
Property and equipment, net	8,214,604	6,808,906
Total Assets	9,184,700	8,344,429
Liabilities and Net Assets		
Liabilities		
Accounts payable	142,440	1,322,336
Accrued liabilities	67,706	134,475
Total Liabilities	210,146	1,456,811
Net Assets		
Net assets without donor restrictions	8,634,475	6,655,739
Net asset with donor restrictions (Note7)	340,079	231,879
Total Net Assets	8,974,554	6,887,618
Total Liabilities and Net Assets	\$ 9,184,700	\$ 8,344,429

The accompanying notes are an integral part of the financial statements

Safe Harbor Crisis Center

Statements of Activities

For the Years Ended June 30, 2024 and 2023

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	<u>2024</u>	<u>Restated 2023</u>
Changes in net assets without donor restrictions:		
Revenue and gains:		
Government grants	\$ 1,192,977	\$ 1,701,654
In-kind contributions	114,434	79,698
Private and community support	599,783	635,103
Other income	62,901	213,505
Total revenue and gains without donor restrictions	1,970,095	2,629,960
Net assets released from restrictions (Note 5)		
Satisfaction of program restrictions	2,816,899	2,121,691
Total net assets released from restriction	2,816,899	2,121,691
Total revenue and gains without donor restriction	4,786,994	4,751,651
Expenses and losses:		
Program services	2,285,166	2,220,074
Supporting services	523,092	630,413
Total Expenses and losses	2,808,258	2,850,487
Increase in net assets without donor restrictions	1,978,736	1,901,164
Changes in net assets with donor restrictions		
Contributions with donor restrictions (Note 6)	2,925,099	1,792,134
Net assets released from restrictions (Note 5)	(2,816,899)	(2,121,691)
Decrease in net assets with donor restrictions	108,200	(329,557)
Increase in total net assets	2,086,936	1,571,607
Net Assets at Beginning of Year	6,887,618	5,316,011
Net Assets at End of Year	\$ 8,974,554	\$ 6,887,618

The accompanying notes are an integral part of the financial statements

Safe Harbor Crisis Center
Statements of Cash Flows
For the Years Ended June 30, 2024 and 2023

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	2024	Restated 2023
Cash flows from operating activities		
Change in net assets	\$ 2,086,936	\$ 1,571,607
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	256,867	183,225
Loss on disposal of property and equipment	-	13,024
Decrease (increase) in assets:		
Grants receivable	806,488	(894,465)
Inventory	-	3,608
Prepaid expenses	-	3,994
Other assets	28,117	(25,451)
Increase (decrease) in liabilities:		
Accounts payable	(1,179,896)	1,263,502
Accrued liabilities	(66,769)	11,286
Net cash provided by operating activities	1,931,743	2,130,330
Cash flows used by investing activities		
Purchases of property and equipment	(1,662,565)	(2,505,759)
Net cash used in investing activities	(1,662,565)	(2,505,759)
Net decrease in cash and cash equivalents	269,178	(375,429)
Cash and cash equivalents, beginning of the year	184,590	560,019
Cash and cash equivalents, end of the year	\$ 453,768	\$ 184,590
Supplemental information for noncash investing and financing Activities:		
In-kind donations of food, clothing, equipment, gift cards, and professional services	\$ 114,434	\$ 79,698

The accompanying notes are an integral part of the financial statements

Safe Harbor Crisis Center

Statements of Functional Expenses

For the Years ended June 30, 2024 and 2023

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June 30, 2024

	Program Services					Supporting Services			Total	
	Emergency Shelter (SH)	Forensic Nursing (FN)	Hope Housing (HH)	Outreach Advocacy (OA)	Therapy (TY)	Total Program Services	Fundraising	Management & General	Total Supporting Services	Program and Supporting Services
Salaries & Wages	\$ 401,083	\$ 122,434	\$ 214,728	\$ 416,274	\$ 185,753	\$ 1,340,274	\$ 152,436	\$ 78,849	\$ 231,285	\$ 1,571,558
Payroll Tax Expense	32,982	10,007	17,649	34,249	15,202	110,089	12,140	29,540	41,681	151,770
Other Employee Benefits	56,119	7,903	30,162	49,266	23,297	166,747	19,625	38,233	57,858	224,605
Insurance	12,379	1,162	4,298	12,354	1,969	32,161	483	6,291	6,774	38,934
Depreciation	60,300	-	87,285	109,282	-	256,867	-	-	-	256,867
Occupancy	10,246	-	117	785	6	11,154	573	24,836	25,408	36,563
Travel	185	1,146	-	654	-	1,985	-	1,183	1,183	3,168
Repairs & Maintenance	24,943	-	30,874	78	-	55,895	-	4,673	4,673	60,568
Utilities	34,941	-	20,424	-	-	55,365	-	-	-	55,365
Victims Expenses	143,163	78,931	6,687	5,833	1,567	236,182	24,940	4,371	29,311	265,493
Accounting	-	-	-	-	-	-	-	34,876	34,876	34,876
Interest	-	-	-	-	-	-	-	228	228	228
Information Technology	865	-	567	1,067	-	2,499	5,314	56,181	61,495	63,994
Office Expenses	1,165	1,466	581	968	2,844	7,024	123	9,083	9,207	16,231
Licenses & Development	-	-	-	121	-	121	34,549	2,279	36,828	36,949
Other Professional Fees	3,613	-	1,089	133	1,180	6,015	0	904	904	6,918
All Other Expenses	802	-	1,864	121	-	2,787	94	(18,712)	(18,618)	(15,831)
TOTAL	\$ 782,787	\$ 223,050	\$ 416,326	\$ 631,184	\$ 231,818	\$ 2,285,166	\$ 250,278	\$ 272,814	\$ 523,092	\$ 2,808,258

The accompanying notes are an integral part of the financial statements

Safe Harbor Crisis Center

Statements of Functional Expenses

For the Years ended June 30, 2024 and 2023

	June 30, 2023							
	Program Services				Supporting Services			Total
	Victim Advocacy Transitional Housing	Victim Advocacy Shelter	Victim Advocacy Outreach	Total Program Services	Management & General	Fundraising	Total Supporting Services	Program and Supporting Services
Salaries and Wages	\$ 178,525	\$ 363,524	\$ 642,446	\$ 1,184,495	\$ 185,766	\$ 42,616	\$ 228,382	\$ 1,412,877
Payroll Taxes	11,159	23,508	41,132	75,799	11,213	3,240	14,453	90,252
Employee Benefits	38,113	65,534	91,985	195,632	28,672	2,242	30,914	226,546
Victims Expense	154,507	103,568	78,251	336,326	49	-	49	336,375
Community Education	-	-	24,287	24,287	-	525	525	24,812
Repairs & Maintenance	61,144	34,642	20,850	116,636	12,450	387	12,837	129,473
Depreciation	79,579	90,320	13,326	183,225	-	-	-	183,225
Insurance	2,612	5,466	13,615	21,693	12,882	322	13,204	34,897
Utilities	11,376	25,942	9,221	46,539	5,713	643	6,356	52,895
Professional Fees	1,552	4,521	5,145	11,218	26,262	4,162	30,424	41,642
Rent	118	982	8,336	9,436	1,338	92	1,430	10,866
Licenses and Development	3,314	3,313	-	6,627	24,078	828	24,906	31,533
Printing	646	886	970	2,502	181	34	215	2,717
Fundraising Expense	-	-	-	-	-	244,048	244,048	244,048
Training and Travel	921	888	3,656	5,465	801	-	801	6,266
Loss on Disposal of Assets	-	-	-	-	13,024	-	13,024	13,024
Miscellaneous	-	-	194	194	8,845	-	8,845	9,039
Total Expenses	\$ 543,566	\$ 723,094	\$ 953,414	\$ 2,220,074	\$ 331,274	\$ 299,139	\$ 630,413	\$ 2,850,487

The accompanying notes are an integral part of the financial statements

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

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NOTE 1: ORGANIZATION AND SUMMARY OF ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Organization

Safe Harbor Crisis Center (the "Organization") previously operated under the name Davis Citizens' Coalition Against Violence, dba as Safe Harbor Crisis Center. The Organization is funded primarily through government grants and public support. The Organization's main purpose is to aid people in Davis County, Utah, who have been impacted by domestic violence and sexual assault.

The Organization was established in 1994 as a nonprofit dedicated to constructing and operating a crisis shelter and providing supportive services for survivors of domestic violence and their children. Since opening its doors in 1997, services have steadily expanded to meet the evolving needs of survivors in Davis County, Utah.

Today, the Organization offers a comprehensive range of free, trauma-informed services, including a 45-day crisis shelter, transitional housing, outreach and prevention education, children's services, 24-hour crisis response, sexual assault services, protective order assistance, therapy, economic empowerment, partnerships in lethality assessment protocols, and other mission-driven programs.

In 2016, therapy services grew from a limited offering into a fully developed program providing trauma-informed mental health care for both adult and youth survivors of domestic violence and sexual assault through individual and group sessions. Prevention Education initiatives continue to raise awareness and implement primary prevention strategies to reduce violence in the community.

In 2017, the Organization opened a satellite location, bringing together sexual assault advocacy, legal advocacy, and domestic violence services in a more accessible community-based setting. This effort was further strengthened during the fiscal year ending June 30, 2022, with the opening of the Lifeline and Prevention Center, which replaced and expanded upon the original satellite office.

In 2018, Safe Harbor Crisis Center enhanced its Sexual Assault Services by launching a Forensic Nursing Division, providing 24/7 on-call nurses and advocates to support survivors and conduct forensic examinations.

Most recently, in 2024, the Organization expanded its Transitional Housing program by adding 14 additional apartments, offering studio to three-bedroom units to better support survivors on their path to stability and independence.

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

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Basis of Accounting

The financial statements are prepared and are presented based upon Generally Accepted Accounting Principles (GAAP) in the United States of America.

The Organization acts as a fiduciary to ensure that donations are used only for the express purpose established by the Donors. The Board of Directors has the authority and responsibility to designate the use of net assets without donor restrictions for designated uses essential to fulfilling the Organization's goals and objectives.

The Organization is substantially supported by restricted contributions from donations provided by individuals, businesses, and other organizations (collectively referred to as "Donors"). The nature of the restrictions on these funds is determined by the Donors making the donations, which can be for a set time, for a specified purpose, or the occurrence of a specified event. When a restriction on the funds provided by the Donors has occurred, elapsed or has been accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The Organization reports donations of long-lived assets as net assets without donor restrictions, unless explicit donor restrictions are stated by the donor. Donations of long-lived assets with donor restrictions are released from restriction at the time that the long-lived assets are acquired and placed into service.

Reclassifications

There may have been reclassifications made to the grouping and underlying accounts structure compared to those used in the 2023 audit. These changes serve to improve both the organization and presentation of these financial statements.

Cash and Cash Equivalents

The Organization defines cash and cash equivalents as all funds in banks and highly-liquid investments with original maturities of less than three months.

Property and Equipment

Property and equipment are recorded at cost. Normal maintenance and repairs that neither materially add to the value of the property nor appreciably prolong its life are charged to expense as incurred. Depreciation is recorded using the straight-line method with a useful life of 5 to 7 years for equipment and 40 years for buildings. The Organization generally capitalizes property and equipment expenditures in excess of \$1,000.

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

Page 13

NOTE 1: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Concentrations

The Organization is located in Davis County, Utah and relies on individuals living in the area for support. In addition, the Organization receives significant support either directly or indirectly from the State of Utah and Federal governmental granting agencies and from other not-for-profit organizations such as United Way. Any significant reduction in the level of support received from these agencies or organizations would likely have an adverse effect on the level and magnitude of the services that the Organization provides.

Revenue Recognition

The Organization recognizes revenue from federal, state, and local grants when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services earned. Grant amounts received by the Organization through cost reimbursement contracts are deemed to be earned and are reported as unrestricted revenues when the Organization has incurred expenditures in compliance with contract requirements.

Functional Expenses

The costs of providing the Organization's various programs and supporting services are summarized and accounted for on a functional basis. Accordingly, costs and expenses have been charged directly to the benefiting program or service based on specific identification. Indirect costs are allocated based upon the time and direct expense charged to each program and are capped at the rates negotiated with the federal and state granting agencies, or the *de minimis* applicable federal rate of 10% when such rates have not been negotiated.

In-kind Contributions

Contributed materials, supplies, facilities, and property are recorded at their estimated fair value at the date of donation. The Organization reports gifts of equipment, professional services, materials, and other nonmonetary contributions as revenue without donor restrictions in the statement of activities. If the fair value of contributed materials, supplies, facilities, and property cannot be reasonably determined, they are not recorded. Donated personal services of non-professional volunteers, as well as national and local programming services, are not recorded as revenue and expense as there is no objective basis available to measure the value of such services.

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 amounts could differ from those estimates.

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

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NOTE 1: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Organization has received a determination letter from the Internal Revenue Service that states that the Organization is exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). A similar exemption applies for state income tax; therefore, no provision for income taxes has been recorded in these financial statements.

Leases

The Organization has elected the short-term lease exemption under ASC 842 for all classes of underlying assets. As such, the Organization does not recognize right-of-use assets or lease liabilities for leases with a term of 12 months or less and no purchase option that is reasonably certain to be exercised. For the years ended June 30, 2024 and 2023, the Organization recognized short-term lease expense of \$11,299 and \$10,866, respectively, which is included in the program and supporting services in the accompanying statement of activities. The Organization applies this policy consistently to all asset classes and recognizes lease payments on a straight-line basis over the lease term.

NOTE 2: CASH AND CASH EQUIVALENTS

The Organization maintains its cash accounts in bank deposit accounts. As of June 30, 2024, the Organization's cash balance exceeded the Federal Deposit Insurance Corporation (FDIC) limits by \$53,744. As of June 30, 2023, Organization's cash balance exceeded the FDIC limits by \$178,727. The Organization has not experienced any losses in any of its bank deposit accounts and management believes that the Organization is not exposed to a significant credit risk related to these accounts.

NOTE 3: GRANTS RECEIVABLE

The Organization receives cost-reimbursement grants from State and Federal sources. At June 30, 2024 and 2023, the Organization had receivable balances of \$504,219 and \$1,310,707, for expenditures of federal awards that occurred during years ended June 30, 2024 and 2023, respectively. The Organization has received all amounts from grants in prior years; therefore, management believes that an allowance for credit losses related to these receivables is not necessary. However, the funding sources may, at their discretion, request reimbursement for expenses or the return of funds, or both, as a result of non-compliance with the requirements for the use of these federal awards and which explicit within the grant agreements.

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

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NOTE 4: PROPERTY AND EQUIPMENT

The following is a summary of property and equipment as of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Building	\$9,166,266	\$ 7,574,106
Land	194,431	194,431
Improvements	479,579	479,579
Equipment	210,931	140,526
Vehicles	11,045	11,045
	<u>10,062,252</u>	<u>8,399,687</u>
Accumulated depreciation	<u>(1,847,648)</u>	<u>(1,590,781)</u>
Property and Equipment, Net	<u>\$ 8,214,604</u>	<u>\$ 6,808,906</u>

Depreciation expense for the years ended June 30, 2024 and 2023 was \$256,867 and \$183,225, respectively.

NOTE 5: NET ASSETS RELEASED FROM RESTRICTION

Net Assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors as shown in the following table:

	<u>2024</u>	<u>2023</u>
Specific purpose:		
Building and facilities	\$ 2,756,734	\$ 1,975,622
Children services	-	59,802
Community engagement and marketing	-	1,224
Education program services	-	1,259
SANE program	-	1,871
Therapy program	19,696	28,725
Transitional housing	469	13,188
Total specific purpose	<u>2,776,899</u>	<u>2,081,691</u>
Time sensitive:		
Building and facilities	40,000	40,000
Net assets released from donor restrictions	<u>\$ 2,816,899</u>	<u>\$ 2,121,691</u>

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

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NOTE 6: NET ASSETS CONTRIBUTED WITH DONOR RESTRICTIONS

Net Assets were contributed with donor restrictions. Contributions included donor restrictions for specified purposes, the passage of time, or other events specified by donors as shown in the following table:

	<u>2024</u>	<u>2023</u>
Specific purpose:		
Building and facilities	\$ 2,757,849	\$ 1,687,665
Children services	73,250	35,000
Community engagement and marketing	5,000	5,500
Education program services	20,000	-
SANE program	-	33,969
Therapy Program	44,000	30,000
Transitional housing	25,000	-
Total specific purpose	<u>2,925,099</u>	<u>1,792,134</u>
Net assets contributed with donor restrictions	<u>\$ 2,925,099</u>	<u>\$ 1,792,134</u>

NOTE 7: NET ASSETS WITH DONOR RESTRICTIONS

Net Assets with donor restrictions as of year-end are restricted for the following purposes or periods:

	<u>2024</u>	<u>2023</u>
Specific purpose:		
Building and facilities	\$ 2,784	\$ 2,784
Children services	108,766	34,401
Community engagement and marketing	16,166	11,166
Education program services	22,942	2,942
SANE program	36,604	36,605
Therapy program	71,473	47,169
Transitional housing	41,343	16,812
Total specific purpose	300,078	151,879
Time Sensitive:		
Building and facilities (two and three years, respectively, remaining on restriction) (See Note 9)	40,000	80,000
Total net assets with donor restrictions	<u>\$ 340,078</u>	<u>\$ 231,879</u>

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

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NOTE 8: FINANCIAL ASSETS AVAILABLE TO MEET CASH NEEDS

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the statement of financial position date, comprise the following:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 453,768	\$ 184,590
Grants receivable	504,219	1,310,707
Inventory	6,740	6,740
Other assets	<u>5,369</u>	<u>33,486</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 970,096</u>	<u>\$ 1,535,523</u>

NOTE 9: CONTINGENT RESTRICTIVE AGREEMENT

In December 2004, the Organization completed construction of a transitional housing complex for victims of domestic violence. The housing was funded from various sources, including \$400,000 provided by the U.S. Department of Housing and Urban Development (HUD) under its Supportive Housing Program, pursuant to a restrictive covenant agreement. (Disclosed in Note 8 as net assets with donor restrictions that are subject to the passage of time.)

Under the terms of the agreement:

The Organization is required to operate the transitional housing project and related supportive services for a period of twenty years commencing from the date of initial occupancy.

If the transitional housing complex ceases to be used for its intended purpose within ten years from the time that project is placed in service, the Organization will be obligated to repay HUD all assistance received for acquisition, rehabilitation, and new construction under the agreement.

For years eleven through twenty, the cost of the transitional housing complex that could be subject to repayment will be reduced by 10% for each year that the project continues to be used as a transitional housing complex for victims of domestic violence.

Management continues to believe that the possibility that repayment will occur is remote. Management also believes that accounting for these funds as net assets with donor restrictions is appropriate due to the remote possibility that the funds could be called upon for repayment.

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

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NOTE 10: RETIREMENT PLAN

The Organization provides a Simple IRA retirement program for all employees who wish to contribute. The Organization matches employee contributions up to 3 percent of the employee's base salary. During the years ended June 30, 2024 and 2023, the Organization contributed \$4,624 and 10,798, respectively, to the Simple IRA retirement program.

NOTE 11: LEASE AGREEMENTS

The Organization has entered a month-to-month lease for storage space. This agreement is open ended and calls for payments of \$160 per month.

Total rent expense under the Organization's agreements was \$11,299 and \$10,866 for the years ended June 30, 2024 and 2023, respectively.

NOTE 12: CONTRIBUTED NONFINANCIAL ASSETS

The organization received the following contributions of nonfinancial assets for the year ending June 30:

	<u>2024</u>	<u>2023</u>
Clothes	\$ 15,000	\$ 10,000
Food	18,702	13,144
Supplies	80,047	50,064
Other	685	6,490
Total	<u>\$ 114,434</u>	<u>\$ 79,698</u>

Clothes, food and supplies are received by the Organization and are recorded as in-kind contribution revenue. The organization utilizes these noncash assets to further program services and operations. Donated goods are primarily distributed to beneficiaries. No contributed noncash assets were subject to donor-imposed restrictions on use.

The organization determines the fair value of these noncash assets based on a set value by the donor. Management believes this is an appropriate technique and results in a reasonable estimate of fair value.

Safe Harbor Crisis Center

Notes to Financial Statements

For the Years Ended June 30, 2024 and 2023

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NOTE 13: PRIOR PERIOD ADJUSTMENT

During the year ended June 30, 2024, the Organization identified an error related to the timing of grant revenue recognition. Grant revenue of \$678,170 should have been recognized during the year ended June 30, 2023 but was not recognized until the year ended June 30, 2024. Accordingly, the accompanying comparative financial statements as of and for the year ended June 30, 2023 have been restated to correct this error. Grant revenue for the year ended June 30, 2023 was increased by \$678,170 along with grants receivable, property and equipment and accounts payable.

This correction resulted in a reductions of grant revenue recognized for the year ended June 30, 2024 and the carryforward effect of the restated balances in the Statement of Financial Position.

NOTE 14: SUBSEQUENT EVENTS

In accordance with FASB Accounting Standards Codification 855, Subsequent Events, the Organization has evaluated subsequent events through April 14, 2026, which is the date these financial statements were available to be issued. All subsequent events requiring recognition as of April 14, 2026, have been incorporated into these financial statements.

OTHER REPORTS

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
Safe Harbor Crisis Center

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 Safe Harbor Crisis Center), a nonprofit organization (also referred to as the “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 April 14, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal controls, described in the accompanying schedule of findings and questioned costs as item 2024-002 that we consider to be a material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 financial statements. 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.

Platform CPAs, LLP

Platform CPAs, LLP
April 14, 2026

6510 Millrock Drive #415
Holladay, UT 84121

Safe Harbor Crisis Center
Schedule of Expenditures of Federal Awards
for the year ended June 30, 2024

Federal grantor/pass-through grantor/program or cluster title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Administration for Children and Families Programs				
Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes				
Utah Department of Health and Human Services - FVPSA	93.671	A03597		\$ 76,159
Utah Department of Health and Human Services - ARPA Med Ph II (I	93.671	A03783		86,264
<i>Total Administration for Children and Families</i>				<u>\$ 162,423</u>
United States Department of the Treasury				
Coronavirus State and Local Fiscal Recovery Funds				
Davis County SLFRF - Capital Campaign	21.027			\$ 2,000,000
<i>Total for Program - United States Department of the Treasury</i>				<u>\$ 2,000,000</u>
Department of Housing and Urban Development Programs				
Community Development Block Grants/Entitlement Grants				
Clearfield City	14.218	104632-693001		\$ 9,667
Layton City Community and Economic Development - CDBG	14.218	n/a		18,480
Davis County CDBG CY23	14.218	Proj 235		25,526
<i>Total for Program</i>				<u>\$ 53,673</u>
HOME Investment Partnerships Program				
Utah Department of Workforce Services - HOME Investment Partnership Program (Capital Campaign)				
	14.239	23-DWS-S014		\$ 350,000
<i>Total for Program - ESG</i>				<u>\$ 350,000</u>
<i>Total Department of Housing and Urban Development</i>				<u>\$ 403,673</u>
Department of Justice Programs				
Crime Victim Assistance				
Utah Office for Victims of Crime - DV	16.575	23/24VOCA53		\$ 191,577
Utah Office for Victims of Crime - SA	16.575	23VOCA73		187,222
<i>Total for Program</i>				<u>\$ 378,799</u>
Sexual Assault Services Formula Program				
Utah Office for Victims of Crime - SASP	16.017	W-21-GG-00494-SASP		\$ 39,715
<i>Total for Program</i>				<u>\$ 39,715</u>
<i>Total Department of Justice</i>				<u>\$ 418,514</u>
<i>Total Expenditures of Federal Awards</i>				<u><u>\$ 2,984,610</u></u>

The accompanying notes are an integral part of this schedule.

Safe Harbor Crisis Center
Notes to the 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 award activity of Safe Harbor Crisis Center under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Safe Harbor Crisis Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Safe Harbor Crisis Center.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

Safe Harbor Crisis Center has elected to use the 10 percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

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

To the Board of Directors,
Safe Harbor Crisis Center:

Report on Compliance for Each Major Federal Program

We have audited Safe Harbor Crisis Center'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 Safe Harbor Crisis Center's major federal programs for the year ended June 30, 2024. Safe Harbor Crisis Center'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, except for the noncompliance described in the Basis for Qualified Opinion section of our report, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Department of Justice Programs, Crime Victim Assistance for the year ended June 30, 2024.

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 Safe Harbor Crisis Center 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 Safe Harbor Crisis Center's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Department of Justice Programs

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding Assistance Listing Number 16.575, Crime Victim Assistance as described in finding number 2024-001 for allowable cost and activities.

Compliance with such requirements is necessary, in our opinion, for Safe Harbor Crisis Center to comply with the requirements applicable to that program.

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 Safe Harbor Crisis Center'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 Safe Harbor Crisis Center'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 Safe Harbor Crisis Center'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 Safe Harbor Crisis Center'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 Safe Harbor Crisis Center'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 Safe Harbor Crisis Center'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.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 to be a material weakness.

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 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.

Government Auditing Standards requires the auditor to perform limited procedures on Safe Harbor Crisis Center 's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Safe Harbor Crisis Center 's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Platform CPAs, LLP

Platform CPAs, LLP

April 14, 2026

6510 Millrock Drive #415
Holladay, UT 84121

Safe Harbor Crisis Center
 Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified		
Internal control over financial reporting:			
• Material weakness(es) identified?	<u> X </u>	Yes	<u> </u> No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u> </u>	Yes	<u> X </u> No
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> X </u> No

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	<u> X </u>	Yes	<u> </u> No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u> </u>	Yes	<u> X </u> No
Type of auditor's report issued on compliance for Major programs	Qualified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	<u> X </u>	Yes	<u> </u> No

Identification of Major Programs

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victims Assistance
21.027	Covid-19 - Coronavirus Fiscal Recovery Funds
Dollar threshold used to distinguish between Type A and Type B programs	<u>\$750,000</u>
Auditee qualified as low-risk auditee?	<u> </u> Yes <u> X </u> No

SECTION 2 – FINANCIAL STATEMENT FINDINGS

Revenue Recognition

Material Weakness

Finding 2024-002

Criteria: Management is responsible for designing and maintaining effective internal controls over revenue recognition to ensure transactions are properly recorded in accordance with U.S. GAAP.

Statement of Condition: During the audit, it was noted that revenue totaling \$678,170 should have been recognized in fiscal year 2023. It was not properly recognized in the Organizations accounting records, and as a result, a prior period adjustment was recorded to correct beginning net assets. Revenue in the current fiscal year was reduced by this amount.

Cause: The Organization did not have sufficient review controls in place to ensure all revenue was properly recorded.

Effect of Condition: The omission resulted in revenue being materially misstated in the prior fiscal year.

Recommendation: We recommend the Organization strengthen its controls over revenue recognition and the review thereof.

SECTION 3 - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM

Federal Agency: U.S. Department of Justice

Program Name: Office for Victims of Crime

Federal Program: Crime Victim Assistance Program (ALN 16.575)

Non-Material Non-Compliance – Allowable Cost and Activities

Finding 2024-001

Criteria or Specific Requirement: 2 CFR §200.302(b)(3) and §200.403(g) require that recipients maintain records sufficient to substantiate expenditures of federal awards and ensure that costs are adequately documented.

Condition: During testing of expenditures for the Crime Victim Assistance Program, we noted that supporting documentation (e.g., invoices or payroll detail) for a number of transactions was incomplete or unavailable.

Context: We tested a sample of 24 expenses out of 228 expenses during the year.

Questioned Costs: No known or likely questioned costs exceed \$25,000

Effect: Although alternative audit procedures were performed to verify the reasonableness and allowability of the costs, incomplete documentation indicates a weakness in recordkeeping controls. However, the number and dollar value of affected transactions were not material to the Crime Victim Assistance Program as a whole, and no questioned costs were identified.

Cause: The organization experienced turnover in financial management positions and converted accounting systems multiple times during the audit period. During these transitions, some historical documentation was not migrated to the current system or retained in accessible form.

Recommendation: We recommend that Safe Harbor Crisis Center strengthen its document retention policies and ensure that all grant-related supporting documentation is archived in a centralized electronic system accessible to both management and auditors, particularly during staff transitions or system conversions.

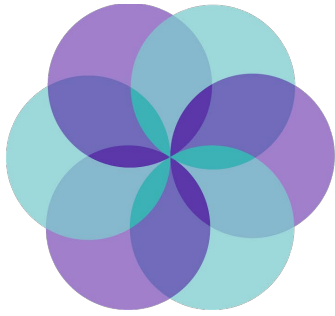
Views of Responsible Officials: Management agrees with the finding and is implementing procedures to correct this which is further discussed in the corrective action plan.

Corrective Action Plan: See Corrective Action Plan prepared by Management.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the year ended June 30, 2023,

Crime Victim Assistance Program (ALN 16.575) - Finding 2023-001 – *Uncorrected*



Safe Harbor

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Corrective Action Plan: Addressing Lack of Controls Due to Staffing Shortages

Organization: Safe Harbor Crisis Center

Date: April 14, 2026

Audit Finding: 2024-001 Non-Material Non-Compliance – Allowable Costs and Activities; 2024-002 Revenue Recognition – Material Weakness

Corrective Actions:

This plan outlines the steps to address the staffing shortage and implement necessary controls to ensure financial statement accuracy and compliance.

Phase 1: Immediate Actions

Prioritize Key Hires: The immediate priority is to recruit and hire a Controller with significant non-profit accounting experience. This individual will be crucial in designing and implementing the necessary internal controls.

- Interim Support (If Needed):** While searching for permanent staff, explore options for interim accounting support through a consulting firm or temporary staffing agency specializing in non-profit organizations. This can provide immediate assistance with critical tasks and help bridge the gap until permanent staff are in place and sufficiently trained.
- Documented Job Descriptions:** Develop detailed job descriptions for the Controller, Senior Accountant, and Staff Accountant positions. These descriptions should clearly outline the required qualifications, responsibilities, and reporting lines. Emphasis should be placed on experience with non-profit accounting principles (GAAP), fund accounting, and relevant regulations.
- Recruitment Strategy:** Implement a robust recruitment strategy that includes:

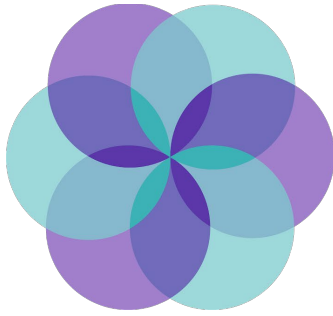
Business: 801.444.3191

Crisis: 801.444.9161

Mission: Safe Harbor, a nonprofit organization, provides shelter, supportive services and advocacy to survivors of domestic violence and sexual assault, as well as education, awareness and resources to our community.

Mailing Address: PO Box 772 • Kaysville • UT • 84037

Lifeline Prevention Center: 223 Larson Lane • Layton • UT • 84041



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- Posting job openings on relevant job boards (e.g., Idealist, LinkedIn, specialized non-profit job sites).
- Networking with professional organizations (e.g., state non-profit associations, accounting professional groups).
- Partnering with recruitment agencies specializing in non-profit finance.

Phase 2: Staffing and Implementation

1. **Hire Controller:** Complete the recruitment process and hire a qualified Controller with proven non-profit accounting experience.
2. **Hire Senior Accountant:** Once the Controller is in place, begin the recruitment process for a Senior Accountant to support the Controller and manage day-to-day accounting operations. Experience with fund accounting and grant management is highly desirable.
3. **Hire Staff Accountants:** Recruit and hire the necessary number of Staff Accountants to handle transaction processing, reconciliations, and other accounting tasks.
4. **Control Design and Implementation:** The Controller, in collaboration with the Senior Accountant, will be responsible for designing and implementing the necessary internal controls. This includes:
 - Segregation of duties (e.g., authorization, custody, recording).
 - Approval processes for expenditures and journal entries.
 - Regular reconciliations of bank accounts and other key accounts.
 - Documentation of accounting policies and procedures.

Phase 3: Review and Monitoring (Ongoing)

1. **Training:** Provide comprehensive training to all finance staff on non-profit accounting principles, internal controls, and the organization's specific policies and procedures.
2. **External Review (Optional):** Consider engaging an external accounting firm to review the implemented controls and provide recommendations for improvement. This can provide an independent assessment of the effectiveness of the controls.

Business: 801.444.3191

Crisis: 801.444.9161

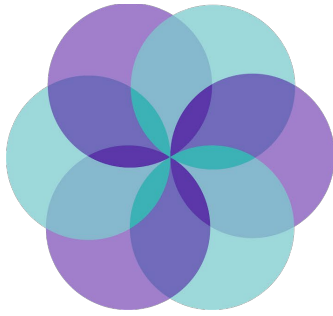
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Treasurer, Board of Directors

violence and sexual assault, as well as education, awareness and resources to our community.

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3. **Regular Monitoring:** The Controller will be responsible for regularly monitoring the effectiveness of the internal controls and reporting any deficiencies to the Executive Director and the Board of Directors.
4. **Policy Updates:** The Controller will ensure that accounting policies and procedures are reviewed and updated regularly to reflect changes in regulations and best practices.

Responsible Parties:

- Executive Director (Todd Hixson) : Overall responsibility for implementation of the plan.
- Board of Directors: Oversight and approval of the plan and budget.
- Controller: Responsible for designing, implementing, and monitoring internal controls.

Timeline:

Phases 1 and 2 were completed as of January 2025. As noted above, phase 3 is an ongoing process. Regular progress updates have been and will continue to be provided to the Executive Director, Finance Steering Committee, and the Board of Directors as appropriate.

This Corrective Action Plan demonstrates Safe Harbor Crisis Center's commitment to addressing the identified control deficiencies and strengthening its financial management practices. By implementing this plan, the agency will be better positioned to ensure financial accountability, transparency, and compliance in service of the mission.

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