

**NATIONAL CRIME VICTIM  
LAW INSTITUTE**

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

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**For the Year Ended  
May 31, 2012**



MCDONALD JACOBS

## INDEPENDENT AUDITOR'S REPORT

Jake Jacobs, CPA

Susan J. Marks, CPA

Mark A. Clift, CPA

Karin S. Wandtke, CPA

Sang Ahn, CPA

Jill Oswald  
Principal

Dennis C. Johnson, CPA  
of counsel

James R. McDonald, CPA  
of counsel

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, 2012, 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 2011 financial statements and in our report dated August 25, 2011, 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, 2012, 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.

*Strength in Numbers*

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In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2012 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 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 financial statements 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*McDonald Jacoby, P.C.*

August 29, 2012

**NATIONAL CRIME VICTIM LAW INSTITUTE**  
**STATEMENT OF FINANCIAL POSITION**  
 May 31, 2012  
 (With comparative totals for 2011)

	<u>2012</u>	<u>2011</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 117,820	\$ 57,705
Accounts receivable	129,792	671,374
Prepaid expenses	<u>23,290</u>	<u>23,321</u>
TOTAL ASSETS	<u>\$ 270,902</u>	<u>\$ 752,400</u>
 <b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 32,671	\$ 75,992
Due to subrecipients	-	170,931
Deferred revenue	28,304	18,460
Due to College	<u>60,440</u>	<u>354,698</u>
Total liabilities	121,415	620,081
Unrestricted net assets	<u>149,487</u>	<u>132,319</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 270,902</u>	<u>\$ 752,400</u>

See notes to financial statements.

**NATIONAL CRIME VICTIM LAW INSTITUTE**  
**STATEMENT OF ACTIVITIES**  
**For the year ended May 31, 2012**  
**(With comparative totals for 2011)**

	<u>2012</u>	<u>2011</u>
<b>Changes in unrestricted net assets:</b>		
<b>Support and revenue:</b>		
Contributions	\$ 78,362	\$ 52,127
Government grants	1,483,212	2,859,996
Program service revenue	66,570	32,163
Donated assets and services	36,571	35,870
Investment income	440	319
Other income	<u>8,874</u>	<u>28,877</u>
Total support and revenue	<u>1,674,029</u>	<u>3,009,352</u>
<b>Expenses:</b>		
Program services	1,395,296	2,721,637
Management and general	225,431	248,090
Fundraising	<u>36,134</u>	<u>32,464</u>
Total expenses	<u>1,656,861</u>	<u>3,002,191</u>
Change in net unrestricted assets	17,168	7,161
<b>Unrestricted net assets:</b>		
Beginning of year	<u>132,319</u>	<u>125,158</u>
End of year	<u>\$ 149,487</u>	<u>\$ 132,319</u>

See notes to financial statements.

**NATIONAL CRIME VICTIM LAW INSTITUTE  
STATEMENT OF FUNCTIONAL EXPENSES**

For the year ended May 31, 2012  
(With comparative totals for 2011)

	Program Services				Supporting Services		
	Enforcement Project	Byrne	Other Programs	Total Program Services	Management and General	Fundraising	Total
Salaries and related expenses	\$ 402,120	\$ 204,620	\$ 43,987	\$ 650,727	\$ 112,105	\$ 23,762	\$ 786,594
Professional fees	54,035	8,045	11,577	73,657	85,490	3,676	162,823
Services and supplies	33,178	1,229	3,456	37,863	9,190	6,657	53,710
Travel	5,409	3,007	6,220	14,636	11,402	28	26,066
Rent	22,715	11,549	2,702	36,966	7,244	2,011	46,221
Subrecipients	386,536	194,911	-	581,447	-	-	581,447
<b>Total expenses</b>	<b>\$ 903,993</b>	<b>\$ 423,361</b>	<b>\$ 67,942</b>	<b>\$ 1,395,296</b>	<b>\$ 225,431</b>	<b>\$ 36,134</b>	<b>\$ 1,656,861</b>
							<b>\$ 3,002,191</b>

See notes to financial statements.

**NATIONAL CRIME VICTIM LAW INSTITUTE**  
**STATEMENT OF CASH FLOWS**  
**For the year ended May 31, 2012**  
**(With comparative totals for 2011)**

	<u>2012</u>	<u>2011</u>
<b>Cash flows from operating activities:</b>		
Cash received from contributions	\$ 78,362	\$ 52,127
Cash received from grants and contracts	2,024,794	2,620,296
Other cash receipts	85,728	51,784
Cash paid to subrecipients	(752,378)	(1,744,627)
Cash paid to employees and suppliers	<u>(1,376,391)</u>	<u>(962,441)</u>
 Net cash provided by operating activities	 60,115	 17,139
 Cash and cash equivalents - beginning of year	 <u>57,705</u>	 <u>40,566</u>
 Cash and cash equivalents - end of year	 <u>\$ 117,820</u>	 <u>\$ 57,705</u>
 <b>Reconciliation of change in net assets to net cash provided by operating activities:</b>		
Change in net assets	\$ 17,168	\$ 7,161
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
(Increase) decrease in:		
Accounts receivable	541,582	(239,700)
Prepaid expenses	31	(5,453)
Increase (decrease) in:		
Accounts payable and accrued expenses	(43,321)	37,309
Due to subrecipients	(170,931)	18,657
Deferred revenue	9,844	(9,575)
Due to College	<u>(294,258)</u>	<u>208,740</u>
 Net cash provided by operating activities	 <u>\$ 60,115</u>	 <u>\$ 17,139</u>

See notes to financial statements.

NATIONAL CRIME VICTIM LAW INSTITUTE  
NOTES TO FINANCIAL STATEMENTS  
May 31, 2012

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 and education, and public policy. NCVLI is supported primarily through federal grants from the U.S. Department of Justice, which comprise approximately 88% and 95% of total revenues for the years ended May 31, 2012 and 2011, respectively.

NCVLI's activities 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.

**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.

**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.



NATIONAL CRIME VICTIM LAW INSTITUTE  
NOTES TO FINANCIAL STATEMENTS, Continued  
May 31, 2012

1. THE ORGANIZATION, Continued

**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 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.

**Safeguarding Child-Victims' Rights Initiative.** Children victimized by crime are one of the most vulnerable victim populations. To be effective advocates for child-victims, attorneys must understand the complexities of victims' rights law generally, child-victimization specifically, and the unique challenges presented in each justice system faced by the child-victim. Through the Organization's Safeguarding Child-Victims' Rights Initiative, NCVLI is addressing these gaps by providing focused legal technical assistance and training to attorneys who serve child-victims.

**Vision 21. Transforming Victim Services.** Vision 21 was a one-year initiative launched by the Office of Victims of Crime (OVC) in fall 2010 with the goal of designing a philosophical and strategic framework for defining the role of the field in the country's response to crime and moving the field forward in the future. NCVLI was one of five grantees selected to participate in a comprehensive analysis of the current state of the crime victims field in the United States and the development of a report of recommendations for OVC and broader crime victims field. NCVLI timely filed it's report with OVC in fall 2011.

**National Network of Crime Victims' Rights Enforcement Clinics.** In 2004, NCVLI launched a national pro bono victims' rights legal clinic network through pass through funds. Under NCVLI's guidance and with its technical assistance in the form of research, writing and case consultation, this Network was designed to provide free legal services to victims of crime as they assert and seek enforcement of their rights in criminal cases against their offenders. The Clinics launched served 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. As of 2012, these clinics operate wholly independently of NCVLI while NCVLI continues to provide case consultation and technical assistance as requested.

NATIONAL CRIME VICTIM LAW INSTITUTE  
NOTES TO FINANCIAL STATEMENTS, Continued  
May 31, 2012

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.

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.

The Organization's information returns for years ended May 31, 2008 and prior are generally no longer subject to examination by taxing authorities in its major tax jurisdictions.

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.

NATIONAL CRIME VICTIM LAW INSTITUTE  
NOTES TO FINANCIAL STATEMENTS, Continued  
May 31, 2012

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

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.

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 recorded approximately \$2,100 and \$2,300 in donated supplies used for supporting services for the years ended May 31, 2012 and 2011, respectively.

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. The Organization recorded approximately \$34,400 and \$33,600 of professional services for program activities for the years ended May 31, 2012 and 2011, respectively.

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.

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.

Summarized Financial Information for 2011

The financial information as of May 31, 2011 and for the year then ended is presented for comparative purposes and is not intended to be a complete financial statement presentation.

Subsequent Events

The Organization has evaluated all subsequent events through August 29, 2012, the date the financial statements were available to be issued.

**NATIONAL CRIME VICTIM LAW INSTITUTE**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**May 31, 2012**

**3. ACCOUNTS RECEIVABLE**

Accounts receivable are unsecured and consist of the following at May 31, 2012 and 2011:

	2012	2011
Government grants and contracts	\$ 105,386	\$ 659,608
Other receivables	24,406	11,766
Total accounts receivable	\$ 129,792	\$ 671,374

Credit risk is concentrated for receivables as approximately 78% and 98% of the balances at May 31, 2012 and 2011, respectively, are owed to the Organization by the U.S. Department of Justice.

**4. DUE TO COLLEGE**

NCVLI was originally a program of Lewis & Clark College (the College) until being established as a separate nonprofit organization in 2003. The College continues to provide administrative, accounting and other supporting services to 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 \$60,440 and \$354,698 for the years ended May 31, 2012 and 2011, respectively.

**5. LEASE COMMITMENTS**

The Organization leases administrative offices under an operating lease that expires in December 2013, with initial monthly rent of \$3,059, subject to annual increases. A portion of the space is sublet under an agreement through December 2013. Monthly sub-lease income of \$474, with annual increases of 3%, is reported by the Organization as a reduction in rent expense. Rent expense under the agreements approximated \$47,100 and \$41,500 for the years ended May 31, 2012 and 2011, respectively.

Future minimum lease commitments under the office lease are as follows:

	Lease Expense	Sub-Lease Income	Net Lease Expense
May 31, 2013	\$ 53,300	\$ 5,900	\$ 47,400
2014	31,300	3,500	27,800
	\$ 84,600	\$ 9,400	\$ 75,200

NATIONAL CRIME VICTIM LAW INSTITUTE  
NOTES TO FINANCIAL STATEMENTS, Continued  
May 31, 2012

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 approximated \$48,700 and \$45,900 during the years ended May 31, 2012 and 2011, 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.

8. CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balances in a financial institution located in Oregon. Balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The balances, at times, may exceed the federally insured limit.

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



MCDONALD JACOBS

**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**

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Jill Oswald  
Principal

Dennis C. Johnson, CPA  
of counsel

James R. McDonald, CPA  
of counsel

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

We have audited the financial statements of National Crime Victim Law Institute (NCVLI or the Organization) (a nonprofit organization) as of and for the year ended May 31, 2012 and have issued our report thereon dated August 29, 2012. 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

Management of National Crime Victim Law Institute is responsible for establishing and maintaining effective 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 NCVLI'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.

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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 previously.

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 August 29, 2012.

This report is intended solely for the information and use of management, the Finance Committee, the Board of Directors, others within the Organization, 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.

*McDonald Jacobz, P.C.*

August 29, 2012





MCDONALD JACOBS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL  
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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Susan J. Marks, CPA

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Karin S. Wandtke, CPA

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Jill Oswald  
Principal

Dennis C. Johnson, CPA  
of counsel

James R. McDonald, CPA  
of counsel

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

Compliance

We have audited National Crime Victim Law Institute's (NCVLI) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of NCVLI's major federal programs for the year ended May 31, 2012. 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.

*Strength in Numbers*

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In our opinion, National Crime Victim Law Institute complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2012.

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 to determine the 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, the Board of Directors, others within the Organization, 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.

*McDonald Jacobo, P.C.*

August 29, 2012

**NATIONAL CRIME VICTIM LAW INSTITUTE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the year ended May 31, 2012

<u>Federal Grantor/Pass-through Grantor Program title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice, Office of Violence Against Women: Legal Technical Assistance Project	2008-TA-AX- K010	16.008	\$ <u>43,602</u>
U.S. Department of Justice, Office of Justice Programs:			
Enforcement Project III	2008-DD-BX- K001	16.753	66,683
Crime Victims' Rights Project (Enforcement IV)	2009-VF-GX- K020	16.582	126,299
Enforcing Victims' Rights: Direct Representation Through Legal Clinics (Enforcement V)	2010-VF-GX- K014	16.582	524,912
Helping Organizations and Programs Expand (HOPE III)	2010-VF-GX- K011	16.582	83,934
Action Partnerships for Professional Membership and Professional Affiliation Organizations Responding to Children Exposed to and Victimized by Violence	2010-VF-GX- K004	16.582	156,651
Recovery Act Edward Byrne Memorial Competitive Grant Program: Victims' Rights Enforcement (ARRA)	2009-SC-B9- 0114	16.808	<u>468,008</u>
Total Office of Justice Programs			<u>1,426,487</u>
Total expenditures of federal awards			\$ <u>1,470,089</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, 2012**

**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	\$	1,470,089
Non federal expenditures		<u>186,772</u>
Total expenses per statement of activities	\$	<u>1,656,861</u>

**2. EXPENDITURES**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained on OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. 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	\$ 38,000
Enforcement Project IV - repaid	16.582	(3,179)
Enforcement Project V	16.582	351,715
ARRA-Byrne Memorial	16.808	<u>194,911</u>
Total subgrants		<u>\$ 581,447</u>

**NATIONAL CRIME VICTIM LAW INSTITUTE  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the year ended May 31, 2012**

NONE: There were no findings in the audit for the year ended May 31, 2012.

NATIONAL CRIME VICTIM LAW INSTITUTE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the year ended May 31, 2012

**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)**

16.808

**Name of Federal Program or Cluster:**

US Department of Justice: Recovery Act  
Edward Byrne Memorial Competitive  
Grant Program: Victims' Rights  
Enforcement

**NATIONAL CRIME VICTIM LAW INSTITUTE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued  
For the year ended May 31, 2012**

**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?	<u>  X  </u> yes <u>  </u> no

**Section 2 - Financial Statement Findings**

None reported.

**Section 3 - Federal Award Findings and Questioned Costs**

None reported.