

H.O.P.E Through Divine Intervention, Inc.

Independent Auditor's Report for the
Year Ended
December 31, 2019

The Burroughs Group, LLC

H.O.P.E Through Divine Intervention, Inc.
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The Burroughs Group, LLC

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Independent Auditor's Report

To the Board of Directors of
H.O.P.E Through Divine Intervention, Inc.
385 Holly Street
Atlanta, GA 30318

Report on the Financial Statements

We have audited the accompanying financial statements of H.O.P.E Through Divine Intervention, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019. , and the related statements of activities, statement of functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness

of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of H.O.P.E Through Divine Intervention, Inc. as of December 31, 2019. and the statement of activities and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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 and state awards and the schedule of findings and questioned costs is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Auditing of States, Local Governments, and Non-Profit Organizations," and is also 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2020, on our consideration of H.O.P.E Through Divine Intervention, Inc. 's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering H.O.P.E Through Divine Intervention, Inc. 's internal control over financial reporting and compliance.

Linda Burroughs, CPA

The Burroughs Group, LLC

Decatur, Georgia

July 26, 2020

H.O.P.E Through Divine Intervention, Inc.
STATEMENT OF FINANCIAL POSITION
For the Year Ended December 31, 2019

ASSETS

| | | |
|----------------------------------|--|--------------------|
| Current Assets | | |
| Cash and Cash Equivalents | | 134,480 |
| Accounts Receivable | | 81,529 |
| Inventory | | 101,450 |
| Total Current Assets | | <u>317,459</u> |
| Fixed Assets | | |
| Land/Building | | 3,381,606 |
| Capital Renovations | | 417,839 |
| Office Equip/Furniture /Vehicles | | 208,686 |
| Accumulated Depreciation | | <u>(2,085,237)</u> |
| Total Fixed Assets | | <u>1,922,894</u> |

TOTAL ASSETS \$2,240,353

LIABILITIES AND NET ASSETS

| | | |
|-----------------------------|--|------------------|
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | 6,013 |
| Client Savings Escrow | | 0 |
| Total Current Liabilities | | <u>6,013</u> |
| Long-Term Liabilities | | |
| Notes Payable | | <u>1,305,578</u> |
| Total Long-Term Liabilities | | <u>1,305,578</u> |
| Total Liabilities | | <u>1,311,591</u> |
| Net Assets | | |
| Unrestricted | | 928,762 |
| Permanently Restricted | | |
| Total Net Assets | | <u>928,762</u> |

TOTAL LIABILITIES AND NET ASSETS \$2,240,353

See Auditors' Report and Accompanying Notes to the Financial Statements

H.O.P.E Through Divine Intervention, Inc.
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
|--|---------------------|-------------------|------------------|
| REVENUES, GAINS, AND OTHER SUPPORT | | | - |
| Grants and Awards | 458,717 | | 458,717 |
| Client Rent | 78,485 | | 78,485 |
| Program Fees | 57,824 | | 57,824 |
| | | | - |
| Total Revenues, Gains, and Other Support | <u>\$ 595,026</u> | - | <u>\$595,026</u> |
| EXPENSES | | | |
| Programs Services | | | |
| Program Services | 560,162 | 0 | 560,162 |
| Management and General | 48,683 | 0 | 48,683 |
| TOTAL EXPENSES | <u>608,845</u> | <u>0</u> | <u>608,845</u> |
| CHANGE IN NET ASSETS | (13,819) | 0 | (13,819) |
| NET ASSETS AT BEGINNING OF YEAR | <u>942,581</u> | 0 | 942,581 |
| NET ASSETS AT THE END OF THE YEAR | <u>\$928,762</u> | <u>\$0</u> | <u>\$928,762</u> |

See Auditors' Report and Accompanying Notes to the Financial Statements

H.O.P.E Through Divine Intervention, Inc.
STATEMENT OF CASHFLOWS
For the Year Ended December 31, 2019

| | |
|---|-------------------------|
| Cash Flows from Operating Activities | |
| Change in Net Assets | (13,819) |
| Adjustments to Reconcile Net Income to Net Income Provided by Operating Activities | |
| Depreciation | 81,640 |
| Accounts Payable | (7,605) |
| Accounts Receivable | 21,042 |
| Escrow Account | |
| Inventories | 361,979 |
| Total Adjustments | <u>457,056</u> |
| Net Cash Provided by Operations | 443,237 |
| Cash Flows from Investing Activities | |
| Net Assets Purchased/Retired | <u>(426,146)</u> |
| Net Cash Flows From Investing Activities | (426,146) |
| Cash Flows From Financing Activities | |
| Escrow Account | |
| Notes Payable | 31,754 |
| Net Cash Flows from Financing Activities | <u>31,754</u> |
| Net Increase in Cash | 48,845 |
| Cash Balance at the Beginning of the Year | <u>85,635</u> |
| Cash Balance at the End of the Year | <u><u>\$134,480</u></u> |

See Auditors' Report and Accompanying Notes to the Financial Statements

H.O.P.E Through Divine Intervention, Inc.
Statement Of Functional Expenses
For the Year Ended December 31, 2019

| | <u>Program Services</u> | <u>Supporting Services</u> | <u>Total</u> |
|--------------------------|-----------------------------|--------------------------------|-------------------|
| Advertising | | 701 | 701 |
| Bank Service Charges | | 1,374 | 1,374 |
| Contractual Fees | 95,858 | | 95,858 |
| Conferences and Meetings | 5,253 | | 5,253 |
| Client Support | 24,287 | | 24,287 |
| Depreciation | 81,640 | | 81,640 |
| Legal and Accounting | | 18,402 | 18,402 |
| Dues and Subscriptions | | 114 | 114 |
| Computer Services | | 701 | 701 |
| Auto Expenses | 803 | | 803 |
| Insurance | 14,325 | | 14,325 |
| Interest Expense | 51,429 | | 51,429 |
| Licenses and Permits | | | - |
| Office Admin | | 24574 | 24,574 |
| Occupany | 125,784 | | 125,784 |
| Office Supplies | 168 | 774 | 942 |
| Telephone | | 1,963 | 1,963 |
| Program Expenses | 32,805 | | 32,805 |
| Payroll Taxes | 4,684 | | 4,684 |
| Postage | | 80 | 80 |
| Utilities | 68,299 | | 68,299 |
| Security | 703 | | 703 |
| Staff and Personnel | 50,644 | | 50,644 |
| Meals and Entertainment | 3,480 | | 3,480 |
| | | | - |
| Total expenses | <u>\$ 560,162</u> | <u>\$ 48,683</u> | <u>\$ 608,845</u> |

See Auditors' Report and Accompanying Notes to the Financial Statements

H.O.P.E Through Divine Intervention, Inc.

Notes to the Financial Statements

December 31, 2019

Summary of Organization and Significant Accounting Principles

Organization

H.O.P.E Through Divine Intervention, Inc. is a nonprofit, 501©3 organization operating in the state of Georgia. H.O.P.E. was established in 2001 in response to the sudden increase of chronic homeless cases in the city of Atlanta. H.O.P.E. is recognized as a premier organization that provides services to the chronically homeless population. To date, H.O.P.E has made available over 160 beds at Holly Street in Atlanta and is operating an array of programs and services designed to aid homeless persons in becoming self-sufficient. The mission of the organization is to provide the community with affordable housing and supporting services in order to mentor and empower homeless individuals.

Programs:

Villas of H.O.P.E I Permanent Supportive Housing Program:

Provides permanent supportive housing to former chronically homeless persons. This housing program contains an “aftercare” component for persons who have successfully completed the transitional housing program, such as Villas of H.O.P.E II, Open Arms or another transitional housing program offered by a collaborative partner. Residents have access to a variety of on-site supportive services offered by **HTDI, Inc.** staff and collaborative partners.

Project Link

This housing project is designed to assist chronically homeless men most are men living with HIV/AIDS. Program participants reside in a safe environment where they have access to a variety of supportive services that promote sobriety, treatment adherence and healthy living. Participants are linked with collaborative partners where they can obtain both medical, mental health and emergency treatment programs.

Basis of Presentation

The Organization's financial statements have been prepared on the accrual basis of accounting and in accordance with generally accepted accounting principles. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of December 31, 2019, the Organization had no permanently restricted net assets. The specialized accounting and reporting principles and practices contained in the Audit Guide are preferable accounting practices in accordance with statements of Financial Accounting Standards Number 117, issued by the Financial Accounting Standards Board. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Temporarily restricted net assets—Net assets subject to donor imposed stipulations that may or will be met, whether by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets—Net assets subject to donor imposed stipulations that they may be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on the any related investments for general or specific purposes.

The Primary source of revenue for the Organization consists of grants from governmental agencies, which, absent a specific restriction by the grantor, are considered to be available for unrestricted use. Grant revenue includes only that portion of the grant that was earned prior to the statement of financial position date. All grant funds received as of the statement of financial position date which is considered to be applicable to future years will be reflected as deferred revenue on the Statement of Financial Position.

a. Assets Restricted to Investment in Furniture and Equipment

Assets restricted to Investment in Furniture and equipment is stated at cost and includes expenditures for improvements and betterment which substantially increase the useful lives of the assets.

Donations furniture and equipment with values in excess of \$1,000 represent “in-Kind” donations to the Organization from private organization and are recognized as support when received.

Depreciation is computed on the straight-line method over the estimated useful life of the assets, which are principally five to seven (5-7) years. Maintenance and repairs are charged to operation as incurred.

| Asset Depreciation Schedule | | | 2019 | | | |
|-----------------------------|---------------------|---------|-------------------|---------------------|---------------------|---------------------|
| | | | Deprec | Prior Deprec | Accum Depr | Net Assets |
| Land | | 100,000 | - | - | - | 100,000 |
| Building-Holly Street | 3,281,606 | | 81,640 | 1,794,911 | 1,876,551 | 1,405,055 |
| Furniture and Fixtures | 176,437 | | 22,281 | 143,015 | 176,437 | - |
| Capital Renovations | 417,839 | | | | | 417,839 |
| Office Equipment | 31,497 | | - | 31,497 | 31,497 | - |
| Total Assets | \$ 4,007,379 | | \$ 103,921 | \$ 1,969,423 | \$ 2,084,485 | \$ 1,922,894 |

b. Contributions

Contributions are considered unrestricted unless otherwise stated by donor. Restricted donations are initially recorded as temporarily restricted net assets. When a donor restriction expires or purpose of 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.

c. Restricted Revenues Received, Related Program Expense and Deferred Support

Contract revenues presented in the statement of activities are principally cost reimbursement contracts and are stated at amounts equivalent to the program expenses incurred.

The Organization records revenue when earned. All expenses are recorded on the accrual basis and are charged against operations when incurred. Donated materials are recorded at fair value on the date of donation as unrestricted support. Donated services have not been reflected in the financial statements. The impact of those services upon the financial statements is unknown as there is no objective basis available to measure

The value of such services. However, because recognition of donated services is venue would also involve recognition of corresponding expenses, there would be no effect on the net assets.

d. Income Taxes

The Organization was organized as a non-profit organization and has received exemption under the provisions of Section 501 © (3) of the Internal Revenue Code. Accordingly, no provision for income taxes is provided for in the accompanying financial statements.

e. Allocation of Common Expenses

Certain common expenses which benefit more than one program are allocated, if applicable, based on estimated\ of time of employees involved and on percentages of assets utilized, and to the extent permitted in the funding source contracts.

f. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

g. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual could differ from those estimates.

h. Long-Lived Assets

The Organization reviews the carrying value of its long assets for possible impairment whenever of changes in circumstances indicate that the carrying amount of the assets may not be recoverable. No adjustment has been provided for in the financial statements

i. Construction Loan Obligation

On December 10, 2008, the Organization entered into a construction loan with a local bank. The interest rate on the loan is fixed at 5.25% until maturity. The maturity date of the loan is November 30, 2036. This was refinanced by PNC Bank in 2019.

j. Long Term Notes Payable:

The following schedule outlines the current Long Term Notes Payable for the year ended December 31, 2019.

| 2018 | Date | Original Amount | Interest Rate | Interest Paid | Principal Payments | Balance as of 12/31/2019 |
|---|-----------|-------------------------------|---------------|---------------|--------------------|--------------------------|
| <u>Mortgage Note/PNC</u> | 2/17/2017 | 826,689 | 3.88 | 33,079 | 40,411 | 786,289 |
| This refinance is for a term of 36 months and renewal in February 2020 | | | | | | |
| <u>Line of Credit/PNC</u> | 07/2018 | 100,000 | 4.60 | 2,649 | | 100,000 |
| This revolving LOC is to be used for rehab costs | | | | | | |
| There was no usage in 2018 | | It is for a term of 12 months | | | | |
| <u>Note Payable- First Citizens B</u> | 3/1/2018 | 200,000 | - | - | 26,190 | 173,810 |
| Commercial Promissory Note payable monthly at a rate of \$2380.95 for 84 months | | | | | | |
| <u>Note Due Officer</u> | 01/2010 | 260,712 | 4.00 | - | 15,233 | 245,479 |
| This was an unsecured open-end note used for admin costs | | | | | | |
| Total | | | | | | <u>\$ 1,305,578</u> |

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

To the Board of Directors of
H.O.P.E Through Divine Intervention, Inc.
385 Holly Street
Atlanta, GA 30318

We have audited the financial statements of H.O.P.E Through Divine Intervention, Inc.; (a nonprofit organization) as of and for the year ended December 31, 2019 and have issued our report thereon dated July 26, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits in Government Auditing Standards, issued by the Comptroller of the United States.

Compliance

As part of obtaining reasonable assurance about whether H.O.P.E Through Divine Intervention, Inc.'s financial statements are free of material misstatement, we performed tests of its 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 that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered H.O.P.E Through Divine Intervention, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level of risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely year by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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This report is intended solely for the information and use of the audit committee, management, 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.

Linda Burroughs, CPA,

The Burroughs Group, LLC,

July 26, 2020

The Burroughs Group, LLC

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Report on Compliance with Requirements Applicable to Each Major Program and On Internal Control over Compliance in Accordance With OMB Circular A-133

To the Board of Directors of
H.O.P.E Through Divine Intervention, Inc.
385 Holly Street
Atlanta, GA 30318

Compliance

We have audited the compliance of H.O.P.E Through Divine Intervention, Inc., with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2019. H.O.P.E Through Divine Intervention, Inc.'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 H.O.P.E Through Divine Intervention, Inc.'s management. Our responsibility is to express an opinion on H.O.P.E Through Divine Intervention, Inc.'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 Nonprofit 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 H.O.P.E Through Divine Intervention, Inc.'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 H.O.P.E Through Divine Intervention, Inc.'s compliance with those requirements.

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In our opinion, H.O.P.E Through Divine Intervention, Inc., complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2019. The results of our auditing procedures did not disclose any instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133.

Internal Control over Compliance

The management of H.O.P.E Through Divine Intervention, Inc. 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 H.O.P.E Through Divine Intervention, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely year by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Linda Burroughs, CPA

The Burroughs Group, LLC

July 26, 2020

H.O.P.E Through Divine Intervention, Inc.

Schedule of Findings and Questioned Costs

Year Ended – December 31, 2019

Part I- Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal Control over financial reporting:

Material Weakness identified Yes No
Reportable Condition(s) identified Yes None Reported
That considered being material
Weaknesses

Noncompliance material to
Financial statements noted? Yes No

Federal Awards

Internal Control over major programs:

Material weakness identified? Yes No
Reportable condition(s) identified that
Are considered to be material weakness Yes None Reported

Noncompliance material to financial
Statements noted? Yes No

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 Circular A-133 Yes No

The threshold amount is \$ 300,000

H.O.P.E Through Divine Intervention, Inc. qualifies as a low-risk auditee.

H.O.P.E Through Divine Intervention, Inc.

Schedule of Findings and Questioned Costs

Year Ended December 31, 2019

Part II. Findings related to the Financial Statements

Instance of Noncompliance

No Matters were noted.

Part III: Findings and Questioned Costs for Federal Awards

No matters were reported

Instance of Non-Compliance

No matters were noted.

|

H.O.P.E Through Divine Intervention, Inc.

Schedule of Prior audit Findings and
Corrective Action Plan
Year Ended December 31, 2019

Prior Audit Findings

There were no instances of non-compliance noted in the prior audit.

Corrective Action Plan

No Corrective actions were applicable in the prior audit.

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Audited Financial Statements- December 31, 2019

H.O.P.E Through Divine Intervention, Inc.

Atlanta, GA 30318

Independent Auditor:

The Burroughs Group, LLC

4319 Covington Hwy., Ste 303

Decatur, Georgia 30035