



## **NO MEANS NO WORLDWIDE**

FINANCIAL STATEMENTS AND REPORTS  
REQUIRED BY THE UNIFORM GUIDANCE

DECEMBER 31, 2022






## NO MEANS NO WORLDWIDE

### FINANCIAL STATEMENTS AND REPORTS REQUIRED BY THE UNIFORM GUIDANCE

YEARS ENDED DECEMBER 31, 2022 AND 2021

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
No Means No Worldwide

### Opinion

We have audited the accompanying financial statements of No Means No Worldwide (NMNW), a nonprofit organization, which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NMNW as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits 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 NMNW and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### 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 NMNW'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 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, including omissions, 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, 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 NMNW'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 NMNW'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.



## Supplemental 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 (CFR) 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 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 September 5, 2023 on our consideration of NMNW'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 NMNW'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 NMNW's internal control over financial reporting and compliance.

*CalibreCPAGroup, PLLC*

Bethesda, MD  
September 5, 2023



## NO MEANS NO WORLDWIDE

### STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
<b>Assets</b>		
Cash	\$ 1,863,962	\$ 2,749,510
Contribution receivables	1,590,635	609,882
Prepaid expenses	<u>13,641</u>	<u>9,557</u>
Total assets	<u>\$ 3,468,238</u>	<u>\$ 3,368,949</u>
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 35,328	\$ 139,738
Accrued expenses	261,708	229,695
Refundable advance	<u>-</u>	<u>46,477</u>
Total liabilities	<u>297,036</u>	<u>415,910</u>
<b>Net assets</b>		
Without donor restrictions	875,836	1,532,983
With donor restrictions	<u>2,295,366</u>	<u>1,420,056</u>
Total net assets	<u>3,171,202</u>	<u>2,953,039</u>
Total liabilities and net assets	<u>\$ 3,468,238</u>	<u>\$ 3,368,949</u>

See accompanying notes to financial statements.

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## STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue</b>						
Contributions	\$ 92,991	\$ -	\$ 92,991	\$ 79,035	\$ -	\$ 79,035
Grants	-	4,033,348	4,033,348	291,810	3,163,128	3,454,938
Interest income	5	-	5	-	-	-
Net assets released from restrictions	<u>3,158,038</u>	<u>(3,158,038)</u>	<u>-</u>	<u>2,707,704</u>	<u>(2,707,704)</u>	<u>-</u>
Total revenue	<u>3,251,034</u>	<u>875,310</u>	<u>4,126,344</u>	<u>3,078,549</u>	<u>455,424</u>	<u>3,533,973</u>
<b>Expenses</b>						
Programs	3,208,819	-	3,208,819	2,523,273	-	2,523,273
Management and general	678,055	-	678,055	413,914	-	413,914
Fundraising	21,307	-	21,307	36,249	-	36,249
Total expenses	<u>3,908,181</u>	<u>-</u>	<u>3,908,181</u>	<u>2,973,436</u>	<u>-</u>	<u>2,973,436</u>
<b>Change in net assets</b>	(657,147)	875,310	218,163	105,113	455,424	560,537
<b>Net assets</b>						
Beginning of year	<u>1,532,983</u>	<u>1,420,056</u>	<u>2,953,039</u>	<u>1,427,870</u>	<u>964,632</u>	<u>2,392,502</u>
End of year	<u>\$ 875,836</u>	<u>\$ 2,295,366</u>	<u>\$ 3,171,202</u>	<u>\$ 1,532,983</u>	<u>\$ 1,420,056</u>	<u>\$ 2,953,039</u>



## NO MEANS NO WORLDWIDE

### STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2022

	<u>Programs</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries, benefits and payroll taxes	\$ 1,281,173	\$ 589,611	\$ -	\$ 1,870,784
Professional services	843,447	188,616	17,044	1,049,107
Office expenses	39,930	80,005	1,108	121,043
Printing	903	357	-	1,260
Insurance	-	12,401	-	12,401
Dues and subscriptions	1,357	42,463	1,108	44,928
Subgrant expenses	531,774	-	-	531,774
Staff development	3,859	554	79	4,492
Program supplies and expenses	7,476	421	-	7,897
Travel	246,136	2,521	250	248,907
Rent	-	15,588	-	15,588
Allocation of indirect costs	<u>252,764</u>	<u>(254,482)</u>	<u>1,718</u>	<u>-</u>
	<u>\$ 3,208,819</u>	<u>\$ 678,055</u>	<u>\$ 21,307</u>	<u>\$ 3,908,181</u>

See accompanying notes to financial statements.





## NO MEANS NO WORLDWIDE

### STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2021

	<u>Programs</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries, benefits and payroll taxes	\$ 1,196,724	\$ 387,597	\$ 6,461	\$ 1,590,782
Professional services	568,878	133,659	20,000	722,537
Office expenses	25,618	64,602	5,376	95,596
Printing	825	215	674	1,714
Insurance	-	10,898	-	10,898
Dues and subscriptions	-	32,335	443	32,778
Subgrant expenses	457,395	-	-	457,395
Staff development	2,647	(130)	-	2,517
Program supplies and expenses	1,920	-	-	1,920
Travel	41,698	33	-	41,731
Rent	-	15,568	-	15,568
Allocation of indirect costs	227,568	(230,863)	3,295	-
	<u>\$ 2,523,273</u>	<u>\$ 413,914</u>	<u>\$ 36,249</u>	<u>\$ 2,973,436</u>

See accompanying notes to financial statements.



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### STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<b>Cash flows from operating activities</b>		
Grants and contributions received	\$ 3,099,109	\$ 3,365,417
Other receipts	5	-
Payment to vendors, suppliers and employees	<u>(3,984,662)</u>	<u>(2,681,648)</u>
Net cash provided by operating activities	<u>(885,548)</u>	<u>683,769</u>
<b>Net change in cash</b>	(885,548)	683,769
<b>Cash</b>		
Beginning of year	<u>2,749,510</u>	<u>2,065,741</u>
End of year	<u>\$ 1,863,962</u>	<u>\$ 2,749,510</u>

See accompanying notes to financial statements.



## NO MEANS NO WORLDWIDE

### NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

#### NOTE 1. ORGANIZATION

No Means No Worldwide (NMNW) is a publicly supported not-for-profit organization established as a global rape prevention organization whose mission is to end sexual violence against women and children.

#### NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** - The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenue is recorded when earned and expenses are recorded when incurred.

**Financial Statement Presentation** - Financial statement presentation follows the recommendations of U.S. generally accepted accounting principles in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), *Not-for-Profit Entities - Presentation of Financial Statements*. Under those principles, NMNW is required to report information regarding its financial position and activities according to two classes of net assets - net assets without donor restrictions and net assets with donor restrictions.

**Income Taxes** - NMNW is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC), except on net income, if any, generated by unrelated business activities.

NMNW accounts for income taxes in accordance with the ASC Topic *Income Taxes*. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and derecognition of tax positions taken or expected to be taken in a tax return. NMNW performed an evaluation of uncertain tax positions for the years ended December 31, 2022 and 2021, and determined that there were no matters that would require recognition in the financial statements or that may influence its tax-exempt status. It is NMNW's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in unrelated business income tax expense.



## NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Use of Estimates** - The preparation of the financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

**Cash** - Cash consists of amounts on deposit in bank checking accounts.

**Receivables** - Receivables consist of grants receivables amounts billed but not yet received. All amounts are expected to be collected within one year. Management estimates that all outstanding grants receivables are collectible. Conditional promises to give are not included as support until the conditions have been substantially met.

**Net Assets** - Net assets are reported in two distinct classes as follows:

*Net assets without donor restrictions* - These net assets are available to finance the general operations of NMNW. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of NMNW, the environment in which it operates, and the purposes specified in its organizing documents.

*Net assets with donor restrictions* - These net assets result from contributions and other inflows of assets, the use of which by NMNW is limited by donor-imposed time or purpose restrictions that are either temporary or perpetual.

**Contributions and Grants** - Donor-restricted contributions are generally reported as increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from donor restrictions. All other contributions are reported as increases in net assets without donor restrictions. Grants received that have conditions are classified as refundable advances until expended for the purposes of the grants and as conditions are met since they are considered to be conditional promises to give.

**Functional Allocation of Expenses** - The costs of providing the various programs and supporting activities of NMNW have been summarized on a functional basis in the statements of activities and functional expenses. Costs that can be specifically identified with a final cost objective are charged directly to that activity. Other costs are allocated among the program and supporting services benefited based on management's best estimates. Salaries and related fringe benefits are allocated based on employee time and effort studies.

### NOTE 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

As part of NMNW's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The following table represents NMNW's financial assets available to meet cash needs for general expenditures within one year of December 31, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Total assets at end of year	\$ 3,468,238	\$ 3,368,949
Less: nonfinancial assets		
Prepaid expenses	<u>(13,641)</u>	<u>(9,557)</u>
Total financial assets at end of year	3,454,597	3,359,392
Less: amounts unavailable for general expenditures within one year		
Restricted by donor with time or purpose restrictions	<u>(2,295,366)</u>	<u>(1,420,056)</u>
Total financial assets available for general expenditures within one year	<u>\$ 1,159,231</u>	<u>\$ 1,939,336</u>

### NOTE 4. CONTRIBUTION RECEIVABLES

NMNW records promises to give that are expected to be collected within one year at net realizable value. Promises to give as of December 31, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Amount due within one year	\$ 1,068,012	\$ 609,882
Amount due between one and five years	<u>553,980</u>	<u>-</u>
	1,621,992	609,882
Less: discount to net present value	<u>(31,357)</u>	<u>-</u>
	<u>\$ 1,590,635</u>	<u>\$ 609,882</u>

Amounts due in excess of one year have been discounted to present value using a discount rate of 6.00% and 2.00% as of December 31, 2022 and 2021, respectively.

## NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

The NMNW net assets with temporary donor restrictions as of December 31, 2022 and 2021 are detailed below:

	<u>2022</u>	<u>2021</u>
ImPower	\$ 583,377	\$ 1,162,718
Africa Hub	-	224,226
Child Abuse Prevention	-	33,112
Time restricted	<u>1,711,989</u>	<u>-</u>
Total	<u>\$ 2,295,366</u>	<u>\$ 1,420,056</u>

The following amounts were released from restrictions during the years ended December 31, 2022 and 2021 as purpose restrictions were met:

	<u>2022</u>	<u>2021</u>
Gender Based Violence Prevention	\$ 514,896	\$ 199,009
AIDS Prevention	682,517	683,053
Child Abuse Prevention	33,112	217,642
ImPower	1,463,301	1,416,072
Africa Hub	224,225	66,928
Time restricted	<u>239,987</u>	<u>125,000</u>
Total	<u>\$ 3,158,038</u>	<u>\$ 2,707,704</u>

## NOTE 6. CONCENTRATIONS

NMNW maintains its cash in bank deposit accounts which at times may exceed the federal insured limit. NMNW had cash balances on deposit with financial institutions at December 31, 2022 that exceeded the balances insured by the Federal Deposit Insurance Commission by approximately \$1,630,000. NMNW has not experienced any losses in its cash balances.

## NOTE 7. CONTINGENCY

NMNW receives pass-through money from U.S. Government funded grants, all of which are subject to audit by government agencies of the pass-through entity. The ultimate determination of amounts received is based upon allowable costs reported to and audited by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amounts received in excess of allowed costs.



## **NOTE 8. SUBSEQUENT EVENTS REVIEW**

Subsequent events have been evaluated through September 5, 2023, which is the date the financial statements were available to be issued. This review and evaluation revealed no material event or transaction which would require an adjustment to or disclosure in the accompanying financial statements.



**SUPPLEMENTAL INFORMATION AND  
REPORTS REQUIRED BY THE UNIFORM GUIDANCE**





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### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Granting Agency and Program Title	Assistance Listing Number	Award Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Center for Disease Control Global AIDS</b>					
<b>Pass-Through awards:</b>					
<b>Elizabeth Glaser Pediatric AIDS Foundation</b> EGPAF DELTA 2	93.067	CDC - NU2GGH002211	06002 and 06337	\$ 44,334	\$ 526,882
<b>University of Washington</b> Supporting the Provision of Comprehensive HIV Testing, Treatment, Care, and Support Services in the Republic of Zimbabwe under the President's Emergency Plan for AIDS Relief	93.067	5 NU2GGH002157-04-00	UWSC12353	-	155,635
<b>Total Center for Disease Control</b>				<u>44,334</u>	<u>682,517</u>
<b>USAID</b>					
<b>Pass-Through awards:</b>					
<b>Pact, Inc.</b> ACHIEVE	98.001	7200AA10CA00006	000-011399 and 000-011532	300,000	466,685
<b>Pass-Through awards:</b>					
<b>ZHI</b> Re-Ignite, Innovate, Sustain and Empower (RISE)	98.001	C.A # 72061321CA00010	3,695	-	20,000
<b>Total USAID</b>				<u>300,000</u>	<u>486,685</u>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 344,334</b>	<b>\$ 1,169,202</b>

See accompanying notes to schedules of federal awards.



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### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

#### NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of NMNW under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the Schedule presents only a selected portion of the operations of NMNW, it is not intended to and does not present the financial position, changes in net assets, or cash flows of NMNW.

#### NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in 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. Negative amounts (if any) shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

#### NOTE 3. INDIRECT COST RATE

NMNW has elected the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### NOTE 4. RECONCILIATION TO THE STATEMENT OF ACTIVITIES

The following is a reconciliation of the statement of activities to the Schedule of Expenditures of Federal Awards for the year ending December 31, 2022:

Total federal awards revenue	
per schedule of expenditures of federal awards	\$ 1,169,202
Less: contracts and foundation grants	<u>2,864,146</u>
Total grants revenue per statement of activities	<u>\$ 4,033,348</u>



## **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 of  
No Means No Worldwide

We have audited, 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, the financial statements of No Means No Worldwide (NMNW), which comprise the statement of financial position as of December 31, 2022, 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 September 5, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered NMNW's internal control over financial reporting (internal control) to determine 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 NMNW's internal control. Accordingly, we do not express an opinion on the effectiveness of NMNW's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether NMNW's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NMNW's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NMNW's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CaliberCPAGroup, PLLC*

Bethesda, MD  
September 5, 2023



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

To the Board of Directors of  
No Means No Worldwide

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited NMNW'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 NMNW's major federal programs for the year ended December 31, 2022. NMNW's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

In our opinion, NMNW complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

#### ***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 NMNW 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 NMNW's compliance with the compliance requirements referred to above.



## **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 NMNW'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 NMNW'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 NMNW'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 NMNW'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 NMNW'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 NMNW'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.



## Report on 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 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. 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

### Purpose of This Report

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.

*CaliberCPAGroup, PLLC*

Bethesda, MD  
September 5, 2023



## NO MEANS NO WORLDWIDE

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2022

#### SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of No Means No Worldwide.
2. No significant deficiencies or material weakness relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of No Means No Worldwide were disclosed during the audit.
4. No significant deficiencies or material weakness relating to the audit of internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for major federal award programs for No Means No Worldwide expresses an unmodified opinion.
6. No reportable audit findings relative to major federal award programs for NMNW were disclosed during the audit.
7. The program tested as a major program was: 93.067 – Global AIDS.
8. The threshold for distinguishing between Type A and Type B programs was \$750,000.
9. No Means No Worldwide did not qualify as a low-risk auditee.

#### FINANCIAL STATEMENT FINDINGS

NONE

#### FEDERAL AWARD FINDINGS

NONE