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INDEPENDENT AUDITORS' REPORT

Board of Directors
Just Detention International
3325 Wilshire Boulevard, Suite 340
Los Angeles, California 90010

Members of the Board:

Report on the Financial Statements
We have audited the accompanying financial statements of Just Detention International (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the 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 audit 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 Just Detention International as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other 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 Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, 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 October 1, 2014, on our consideration of Just Detention International’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 Just Detention International’s internal control over financial reporting and compliance.

MILLER KAPLAN ARASE LLP
North Hollywood, California
October 1, 2014
ASSETS

Current Assets
Cash and Cash Equivalents $387,120
Investments 259,209
Accounts Receivable 312,531
Contributions Receivable 190,000

TOTAL CURRENT ASSETS 1,148,860

Other Assets
Property and Equipment, Net 12,930
Deposits 8,311
Prepaid Expenses 18,720

TOTAL ASSETS $1,188,821

LIABILITIES AND NET ASSETS

Current Liabilities
Deferred Rent $5,610
Accounts Payable and Accrued Expenses 79,686

TOTAL CURRENT LIABILITIES 85,296

NET ASSETS
Unrestricted 830,383
Temporarily Restricted (Note 7) 273,142

TOTAL NET ASSETS 1,103,525

TOTAL LIABILITIES AND NET ASSETS $1,188,821

(Attached notes are an integral part of this statement)
## JUST DETENTION INTERNATIONAL

### STATEMENT OF ACTIVITIES

**JULY 1, 2013 TO JUNE 30, 2014**

### REVENUE AND SUPPORT

<table>
<thead>
<tr>
<th>Source</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions</td>
<td>$408,289</td>
<td>$264,488</td>
<td>$672,777</td>
</tr>
<tr>
<td>Government Grants</td>
<td>1,462,386</td>
<td></td>
<td>1,462,386</td>
</tr>
<tr>
<td>Interest and Other Income</td>
<td>73,520</td>
<td></td>
<td>73,520</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE AND SUPPORT</strong></td>
<td>1,944,195</td>
<td>264,488</td>
<td>2,208,683</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Source</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Assets Released from Restrictions</td>
<td>491,096</td>
<td>(491,096)</td>
<td></td>
</tr>
<tr>
<td><strong>NET ASSETS Released from Restrictions</strong></td>
<td>2,435,291</td>
<td>(226,608)</td>
<td>2,208,683</td>
</tr>
</tbody>
</table>

### EXPENSES

<table>
<thead>
<tr>
<th>Item</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Services</td>
<td>1,975,512</td>
<td></td>
<td>1,975,512</td>
</tr>
<tr>
<td>Administration</td>
<td>165,902</td>
<td></td>
<td>165,902</td>
</tr>
<tr>
<td>Fundraising</td>
<td>140,791</td>
<td></td>
<td>140,791</td>
</tr>
<tr>
<td><strong>TOTAL EXPENSES</strong></td>
<td>2,282,205</td>
<td></td>
<td>2,282,205</td>
</tr>
</tbody>
</table>

### CHANGE IN NET ASSETS

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>153,086</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(226,608)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CHANGE IN NET ASSETS</strong></td>
<td>153,086</td>
<td>(73,522)</td>
</tr>
</tbody>
</table>

### NET ASSETS

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>BEGINNING OF THE YEAR</td>
<td>677,297</td>
<td>1,177,047</td>
</tr>
<tr>
<td>END OF THE YEAR</td>
<td>$830,383</td>
<td>$1,103,525</td>
</tr>
<tr>
<td></td>
<td>$273,142</td>
<td></td>
</tr>
</tbody>
</table>

(Attached notes are an integral part of this statement)
# JUST DETENTION INTERNATIONAL
## STATEMENT OF FUNCTIONAL EXPENSES
### JULY 1, 2013 TO JUNE 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>Program Services</th>
<th>Administration</th>
<th>Fundraising</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$1,128,487</td>
<td>$77,827</td>
<td>$90,798</td>
<td>$1,297,112</td>
</tr>
<tr>
<td>Payroll Taxes</td>
<td>81,963</td>
<td>5,653</td>
<td>6,595</td>
<td>94,211</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>184,726</td>
<td>12,740</td>
<td>14,863</td>
<td>212,329</td>
</tr>
<tr>
<td>Professional Fees</td>
<td>-</td>
<td>47,923</td>
<td>5,325</td>
<td>53,248</td>
</tr>
<tr>
<td>Consultants</td>
<td>226,666</td>
<td>-</td>
<td>-</td>
<td>226,666</td>
</tr>
<tr>
<td>Website</td>
<td>2,639</td>
<td>-</td>
<td>293</td>
<td>2,932</td>
</tr>
<tr>
<td>Technical Support</td>
<td>8,178</td>
<td>564</td>
<td>658</td>
<td>9,400</td>
</tr>
<tr>
<td>Insurance</td>
<td>4,721</td>
<td>325</td>
<td>380</td>
<td>5,426</td>
</tr>
<tr>
<td>Permits and Licenses</td>
<td>-</td>
<td>1,265</td>
<td>-</td>
<td>1,265</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>23,628</td>
<td>1,630</td>
<td>1,901</td>
<td>27,159</td>
</tr>
<tr>
<td>Telephone and Internet</td>
<td>17,952</td>
<td>1,239</td>
<td>1,444</td>
<td>20,635</td>
</tr>
<tr>
<td>Postage and Delivery</td>
<td>8,817</td>
<td>608</td>
<td>709</td>
<td>10,134</td>
</tr>
<tr>
<td>Rent</td>
<td>93,079</td>
<td>6,419</td>
<td>7,489</td>
<td>106,987</td>
</tr>
<tr>
<td>Printing and Publications</td>
<td>15,762</td>
<td>-</td>
<td>1,751</td>
<td>17,513</td>
</tr>
<tr>
<td>Travel</td>
<td>150,077</td>
<td>-</td>
<td>7,899</td>
<td>157,976</td>
</tr>
<tr>
<td>Survivor Outreach and Training</td>
<td>6,018</td>
<td>-</td>
<td>-</td>
<td>6,018</td>
</tr>
<tr>
<td>Dues and Subscriptions</td>
<td>585</td>
<td>-</td>
<td>-</td>
<td>585</td>
</tr>
<tr>
<td>Equipment Leases</td>
<td>4,328</td>
<td>298</td>
<td>348</td>
<td>4,974</td>
</tr>
<tr>
<td>Staff and Board Development</td>
<td>13,681</td>
<td>9,121</td>
<td>-</td>
<td>22,802</td>
</tr>
<tr>
<td>Depreciation</td>
<td>4,205</td>
<td>290</td>
<td>338</td>
<td>4,833</td>
</tr>
</tbody>
</table>

**TOTAL FUNCTIONAL EXPENSES**  
$1,975,512  
$165,902  
$140,791  
$2,282,205

(Attached notes are an integral part of this statement)
CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets $ (73,522)
Adjustments to Reconcile Change in Net Assets to Net Cash (Used) by Operating Activities:
  Depreciation 4,833
Changes in Operating Assets and Liabilities:
  (Increase) Decrease in Assets:
    Accounts Receivable (152,612)
    Contributions Receivable 60,000
    Deposits 450
    Prepaid Expenses (141)
    Accounts Payable and Accrued Expenses (15,523)

NET CASH (USED) BY OPERATING ACTIVITIES (176,515)

CASH FLOWS FROM INVESTING ACTIVITIES

  Purchase of Fixed Assets (4,375)
  Sale of Investments 259,183
  Purchase of Investments (259,683)

NET CASH (USED) BY INVESTING ACTIVITIES (4,875)

NET (DECREASE) IN CASH AND CASH EQUIVALENTS (181,390)

CASH AND CASH EQUIVALENTS - BEGINNING OF THE YEAR 568,510

CASH AND CASH EQUIVALENTS - END OF THE YEAR $ 387,120

(Attached notes are an integral part of this statement)
NOTE 1 - DESCRIPTION OF THE ORGANIZATION

An international health and human rights organization, Just Detention International ("JDI" or the "Organization") works to put an end to sexual violence against men, women, and youth in all forms of detention. To achieve this goal, JDI seeks to: engender policies that ensure government accountability for prisoner rape; change ill-informed and flippant public attitudes toward sexual assault behind bars; and promote access to resources for survivors of this type of violence. The Organization’s primary sources of revenue are contributions from individuals and foundations and government grants.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Organization’s financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

B. Property and Equipment

Property and equipment are recorded at cost if purchased, or fair value on the date of donation. Property and equipment over $1,000 are capitalized. They are depreciated using the straight line method over the estimated useful lives of the assets. Estimated useful lives range from three to five years.

C. Grants and Contributions

Grants and contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Grants and contributions that are restricted by the donor are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Temporarily restricted net assets are restricted for use in specific periods or programs of the Organization. There were no permanently restricted net assets as of June 30, 2014.

Reimbursements for project costs under government grants are recognized when costs are incurred in accordance with the applicable grant agreements. JDI submits funding requests to the cognizant agency(ies) monthly or quarterly, based upon its expenditures under the grants. As of June 30, 2014, accounts receivable of $301,655 are reimbursements due under government grants for costs incurred before year end. There is no allowance for doubtful accounts.

D. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. Tax-Exempt Status

The Organization is a non-profit corporation organized under the laws of the State of New York and recognized as a non-profit organization by California and Washington, D.C. The
E. **Tax-Exempt Status** (Continued)

Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and exempt from state franchise or income tax under Section 23701d of the California Revenue and Taxation Code. Accordingly, no provisions for income taxes or related credits are included in the accompanying financial statements.

The Organization has adopted guidance on accounting for uncertainty in income taxes issued by the Financial Accounting Standards Board. Management believes that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. The Organization files information returns annually. As of June 30, 2014, federal information returns for years ending after June 30, 2010 are subject to examination by authorities.

F. **Contributions Receivable**

Contributions receivable are estimated based on contributions promised on or before June 30, for which payment had not yet been received. No allowance is provided for uncollectible accounts.

G. **Cash and Cash Equivalents**

Cash and cash equivalents consist of cash on hand and in banks and money market funds in banks and brokerage accounts.

H. **Investment Valuation**

GAAP establishes a fair value hierarchy that prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 – Inputs are quoted prices in an active market.

Level 2 – Inputs are quoted prices for similar instruments and model based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data.

Level 3 – Inputs are generally unobservable and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability.

The Organization’s investment comprises a twelve-month certificate of deposit valued at its cost plus accrued interest. Management believes that cost plus accrued interest approximates fair value; therefore, the certificate of deposit is considered a Level 3 investment.

The following table reconciles the beginning and ending fair value of the Organization’s Level 3 investments:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, June 30, 2013</td>
<td>$258,709</td>
</tr>
<tr>
<td>Purchases</td>
<td>$259,683</td>
</tr>
<tr>
<td>Sales</td>
<td>($259,183)</td>
</tr>
<tr>
<td>Balance, June 30, 2014</td>
<td>$259,209</td>
</tr>
</tbody>
</table>
NOTE 3 - PROPERTY AND EQUIPMENT

Property and equipment are reported at cost and are depreciated over their estimated useful lives of three to five years using the straight line method. Individual property and equipment acquisitions exceeding a cost of $1,000 are capitalized. At June 30, 2014 property and equipment consisted of the following:

- Office Equipment $36,597
- Leasehold Improvements 2,064
- Less: Accumulated Depreciation (25,731)

$12,930

NOTE 4 - COMMITMENTS AND CONTINGENCIES

JDI leases office space in Los Angeles and Washington D.C. under lease agreements expiring through 2016. Rent paid under the leases totaled $106,987 for the year ended June 30, 2014. JDI received three months free rent under its Washington D.C. lease, which has been recorded as deferred rent to be amortized over the life of the lease. Future minimum lease payments are as follows:

<table>
<thead>
<tr>
<th>Year Ending:</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2015</td>
<td>$52,988</td>
</tr>
<tr>
<td>June 30, 2016</td>
<td>32,738</td>
</tr>
</tbody>
</table>

$85,706

NOTE 5 - RETIREMENT PLAN CONTRIBUTIONS

JDI has established a defined contribution retirement plan for the benefit of its employees. All employees are eligible to participate after six months of service. JDI contributes 7% of each participant’s compensation to the plan. Contributions to the plan totaled $75,971 for the year ended June 30, 2014.

NOTE 6 - CONCENTRATION OF CREDIT RISK

The Organization maintains cash and investment accounts at several banks and brokerage firms. Cash balances are insured by the Federal Deposit Insurance Corporation up to $250,000 per bank. At June 30, 2014, uninsured balances totaled $209,124:

<table>
<thead>
<tr>
<th>Bank of America</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
</tr>
<tr>
<td>Certificate of Deposit</td>
</tr>
<tr>
<td>Total Held</td>
</tr>
<tr>
<td>Insured Portion</td>
</tr>
<tr>
<td>Uninsured Portion</td>
</tr>
</tbody>
</table>
NOTE 7 - NET ASSETS

Net assets as of June 30, 2014 were temporarily restricted for the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Future Periods</td>
<td>$130,000</td>
</tr>
<tr>
<td>UK Program</td>
<td>17,142</td>
</tr>
<tr>
<td>South Africa</td>
<td>86,000</td>
</tr>
<tr>
<td>Narrowing the Pipeline</td>
<td>40,000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$273,142</strong></td>
</tr>
</tbody>
</table>

NOTE 8 - SUBSEQUENT EVENTS

The Organization established a non-profit trust in South Africa, which began receiving contributions in July 2014.

Management has evaluated subsequent events through October 1, 2014, the date the financial statements were available to be issued. There were no other material subsequent events that required recognition or additional disclosures in these financial statements.
<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</th>
<th>Federal CFDA Number</th>
<th>Pass-Through Entity Identifying Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Department of Justice</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office for Victims of Crime</td>
<td>16.582</td>
<td>N/A</td>
<td>$297,803 *</td>
</tr>
<tr>
<td>Office on Violence Against Women</td>
<td>16.526</td>
<td>N/A</td>
<td>123,173</td>
</tr>
<tr>
<td>Office on Violence Against Women</td>
<td>16.526</td>
<td>N/A</td>
<td>116,271 *</td>
</tr>
<tr>
<td>Bureau of Justice Assistance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PREA Resource Center - Barnwell County Detention Center</td>
<td>16.735</td>
<td>N/A</td>
<td>59,537</td>
</tr>
<tr>
<td>PREA Resource Center - County of Kern, California</td>
<td>16.735</td>
<td>227-2013</td>
<td>37,953</td>
</tr>
<tr>
<td>Colorado Department of Public Safety</td>
<td>16.735</td>
<td>12-RP-01-2-1</td>
<td>92,517</td>
</tr>
<tr>
<td>Clallam County, Washington</td>
<td>16.735</td>
<td>F12-34025-001</td>
<td>54,994</td>
</tr>
<tr>
<td>NY State Office of Children and Family Services</td>
<td>16.735</td>
<td>C026876</td>
<td>160,297 *</td>
</tr>
<tr>
<td>National Council on Crime and Delinquency</td>
<td>16.735</td>
<td>PRC-007</td>
<td>15,234</td>
</tr>
<tr>
<td>National Council on Crime and Delinquency</td>
<td>16.735</td>
<td>PRC-032</td>
<td>100,050 *</td>
</tr>
<tr>
<td>New Mexico Department of Public Safety</td>
<td>16.735</td>
<td>12-PREA-BERNCO-SFY13</td>
<td>42,041</td>
</tr>
<tr>
<td>Los Angeles Police Department</td>
<td>16.735</td>
<td>C-123208</td>
<td>142,917 *</td>
</tr>
<tr>
<td>PREA Resource Center - Douglas County</td>
<td>16.735</td>
<td>N/A</td>
<td>70,030</td>
</tr>
<tr>
<td>PREA Resource Center - County of Trinity</td>
<td>16.735</td>
<td>N/A</td>
<td>8,771</td>
</tr>
<tr>
<td>National Council on Crime and Delinquency - C&amp;SO</td>
<td>16.735</td>
<td>PRC-043</td>
<td>4,615</td>
</tr>
<tr>
<td>The Moss Group</td>
<td>16.735</td>
<td>N/A</td>
<td>56,219</td>
</tr>
<tr>
<td>South Carolina Department of Corrections</td>
<td>16.735</td>
<td>5400006906</td>
<td>79,979</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>925,154</td>
</tr>
<tr>
<td>Total U.S. Department of Justice</td>
<td></td>
<td></td>
<td>1,462,401</td>
</tr>
<tr>
<td>TOTAL FEDERAL AWARDS</td>
<td></td>
<td></td>
<td>$1,462,401</td>
</tr>
</tbody>
</table>

* Denotes a major program.
NOTE 1 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Just Detention International 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.
INDEPENDENT AUDITORS’ 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

Board of Directors
Just Detention International
3325 Wilshire Boulevard, Suite 340
Los Angeles, California 90010

Members of the Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Just Detention International (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, 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 October 1, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Just Detention International’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 Just Detention International’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.
Compliance and Other Matters
As part of obtaining reasonable assurance about whether Just Detention International'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 the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MILLER KAPLAN ARASE LLP
North Hollywood, California
October 1, 2014
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Directors
Just Detention International
3325 Wilshire Boulevard, Suite 340
Los Angeles, California 90010

Members of the Board:

Report on Compliance for Each Major Federal Program
We have audited Just Detention International's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Just Detention International's major federal programs for the year ended June 30, 2014. Just Detention International's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of Just Detention International's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Just Detention International'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 on compliance for each major federal program. However, our audit does not provide a legal determination of Just Detention International's compliance.
Opinion on Each Major Federal Program
In our opinion, Just Detention International 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 June 30, 2014.

Report on Internal Control Over Compliance
Management of Just Detention International is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Just Detention International’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 Just Detention International’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. 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

[Signature]
MILLER KAPLAN ARASE LLP
North Hollywood, California
October 1, 2014
JUST DETENTION INTERNATIONAL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

SECTION I - SUMMARY OF AUDITORS’ RESULTS

1. The auditors’ report expresses an unmodified opinion on the financial statements of Just Detention International.

2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors’ 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 Just Detention International were disclosed during the audit.

4. No significant deficiencies relating to the audit of major federal award programs are reported in the Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133.

5. The auditors’ report on compliance for the major federal award programs of Just Detention International expresses an unmodified opinion.

6. There were no audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133.

7. The National Council on Crime and Delinquency, Office on Violence Against Women, Office for Victims of Crime, New York State Office of Children and Family Services, and Los Angeles Police Department were tested as major programs.

8. The threshold for distinguishing Type A and B programs was $300,000.

9. Just Detention International did not qualify as a low risk auditee.

SECTION II - FINDINGS - FINANCIAL STATEMENT AUDIT

None.

SECTION III - FINDINGS AND QUESTIONED COSTS MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.