TACA

TALK ABOUT CURING AUTISM

FINANCIAL STATEMENTS

DECEMBER 31, 2017

WITH SUMMARY COMPARATIVE INFORMATION FOR 2016

CONTENTS

YH ADVISORS
THE EXEMPT ORG EXPERTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Talk About Curing Autism:

We have audited the accompanying financial statements of Talk About Curing Autism (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, cash flows and functional expenses 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.

Auditors' 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. 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 auditors' 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 auditors consider 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.

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Stacey Bergman, CPA | Partner

Auditors' Responsibility *(continued)*

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 Talk About Curing Autism as of December 31, 2017, and the changes in its net assets, cash flows and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Talk About Curing Autism's 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 25, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

YH Advisors, Inc.

Huntington Beach, California
June 15, 2018

TALK ABOUT CURING AUTISM
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2017 AND 2016

	December 31, 2017	December 31, 2016
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 520,147	$ 445,576
Pledges receivable	186,034	30,745
Accounts receivable	11,150	4,670
Prepaid expenses	11,730	7,726
Investments	5,484	2,780
Inventory	1,640	2,955
Total Current Assets	736,185	494,452
PROPERTY AND EQUIPMENT, NET	27,802	10,950
OTHER ASSETS		
Intangible assets, net	21,614	42,791
Deposits	8,251	8,251
Total Other Assets	29,865	51,042
TOTAL ASSETS	$ 793,852	$ 556,444
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 67,434	$ 62,901
Accrued payroll and related expenses	27,681	23,181
Accrued paid time off	16,782	12,283
Deferred revenue	73,402	12,335
Total Current Liabilities	185,299	110,700
COMMITMENTS (Note 8)		
NET ASSETS		
Unrestricted	526,162	382,078
Temporarily restricted	82,391	63,666
TOTAL NET ASSETS	608,553	445,744
TOTAL LIABILITIES AND NET ASSETS	$ 793,852	$ 556,444

The accompanying notes are an integral part of these financial statements.

TALK ABOUT CURING AUTISM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARY COMPARATIVE TOTALS FOR 2016

	Unrestricted	Temporarily Restricted	December 31, 2017	December 31, 2016
REVENUE AND SUPPORT				
Contributions	$ 907,710	$ 158,370	$ 1,066,080	$ 828,312
In-kind contributions	262,146	--	262,146	284,000
Program revenue	91,254	--	91,254	86,351
Membership dues	16,700	--	16,700	13,350
Interest income	1,257	--	1,257	724
Net assets released from restrictions	139,645	(139,645)	--	--
TOTAL REVENUE AND SUPPORT	1,418,712	18,725	1,437,437	1,212,737
SPECIAL EVENTS				
Special events revenue	996,961	--	996,961	950,702
Direct special events expense	(440,508)	--	(440,508)	(397,385)
TOTAL SPECIAL EVENTS	556,453	--	556,453	553,317
PRODUCT SALES				
Product sales	12,533	--	12,533	13,761
Cost of goods sold	(4,550)	--	(4,550)	(4,337)
TOTAL PRODUCT SALES	7,983	--	7,983	9,424
TOTAL REVENUE AND SUPPORT	1,983,148	18,725	2,001,873	1,775,478
EXPENSES				
Program services	1,384,315	--	1,384,315	1,248,007
Supporting services:				
Management and general	149,656	--	149,656	136,989
Fundraising	305,093	--	305,093	265,211
TOTAL EXPENSES	1,839,064	--	1,839,064	1,650,207
CHANGE IN NET ASSETS	144,084	18,725	162,809	125,271
NET ASSETS AT BEGINNING OF YEAR	382,078	63,666	445,744	320,473
NET ASSETS AT END OF YEAR	$ 526,162	$ 82,391	$ 608,553	$ 445,744

The accompanying notes are an integral part of these financial statements.

TALK ABOUT CURING AUTISM
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	December 31, 2017	December 31, 2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 162,809	$ 125,271
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	32,328	22,265
Loss on disposal of property and equipment	977	--
Donated property and equipment	--	(1,176)
Donated inventory	1,315	(2,955)
Unrealized gain on investments	(29)	--
Realized gain on investments	(28)	--
Donated securities	(16,710)	(17,250)
Change in operating assets and liabilities:		
Pledges receivable	(155,289)	46,994
Accounts receivable	(6,480)	55
Prepaid expenses	(4,004)	4,769
Accounts payable and accrued expenses	4,535	12,322
Accrued payroll and related expenses	4,498	2,312
Accrued paid time off	4,499	1,894
Deferred revenue	61,067	(4,665)
Net Cash Provided By Operating Activities	89,488	189,836
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of securities	14,063	17,411
Purchases of property and equipment	(28,980)	(1,054)
Purchases of intangible assets	--	(40,206)
Net Cash Used In Investing Activities	(14,917)	(23,849)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayments on note payable to related party	--	(2,973)
Net Cash Used In Financing Activities	--	(2,973)
NET CHANGE IN CASH AND CASH EQUIVALENTS	74,571	163,014
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	445,576	282,562
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 520,147	$ 445,576

The accompanying notes are an integral part of these financial statements.

TALK ABOUT CURING AUTISM
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARY COMPARATIVE TOTALS FOR 2016

	Program Services	Management and General	Fundraising	December 31, 2017	December 31, 2016
PERSONNEL EXPENSES					
Salaries and wages	$ 415,520	$ 68,207	$ 165,849	$ 649,576	$ 554,654
Employee benefits and taxes	85,323	15,912	31,957	133,192	112,584
TOTAL PERSONNEL EXPENSES	500,843	84,119	197,806	782,768	667,238
OTHER EXPENSES					
Annual conference	295,281	--	8,071	303,352	230,751
Bad debt expense	--	2,438	--	2,438	14,015
Depreciation and amortization	24,217	2,576	5,535	32,328	22,265
Insurance	13,100	1,862	2,629	17,591	17,518
Meeting expenses	2,226	--	14,658	16,884	12,075
Merchant processing fees	--	33,958	--	33,958	30,630
Occupancy	75,932	8,099	17,211	101,242	101,242
Office supplies	28,727	2,416	14,951	46,094	24,543
Parent and mentor support	184,860	--	--	184,860	241,492
Postage and shipping - educational	5,209	--	--	5,209	6,961
Postage and shipping - general	51	1,933	1,968	3,952	3,741
Printing - educational	18,060	--	--	18,060	34,493
Printing - general	--	--	1,145	1,145	676
Professional fees	79,243	7,790	35,016	122,049	127,327
Scholarships	127,824	--	--	127,824	68,990
Staff training and development	10,185	1,415	3,515	15,115	12,192
Telephone and internet	5,664	1,007	1,351	8,022	8,118
Travel	6,153	532	877	7,562	10,677
Website	6,399	--	--	6,399	9,210
Other	341	1,511	360	2,212	6,053
TOTAL OTHER EXPENSES	883,472	65,537	107,287	1,056,296	982,969
TOTAL EXPENSES	$ 1,384,315	$ 149,656	$ 305,093	$ 1,839,064	$ 1,650,207

The accompanying notes are an integral part of these financial statements.

NOTE 1 – Nature of Activities

Talk About Curing Autism (the Organization) is a national non-profit dedicated to educating, empowering and supporting families affected by autism. For families who have just received the autism diagnosis, the Organization aims to speed up the cycle time from the autism diagnosis to effective treatments. The Organization also helps to strengthen the autism community by connecting families and the professionals who can help them, allowing them to share stories and information to help improve the quality of life for people with autism. This is done through monthly meetings in California and 26 other states. Services provided include one-on-one mentoring for parents, social events for children and parents, newsletters, books, webinars, medical assistance for children with autism, and training to local physicians. The Organization's primary source of income is from donations from the public, corporations, foundations and various fundraisers held during the year.

NOTE 2 – Summary of Significant Accounting Policies

Basis of Presentation of Financial Statements

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with United States Generally Accepted Accounting Principles (US GAAP). The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Liquidity

Assets are presented according to their proximity to cash and liabilities are presented according to their nearness of payment or use of cash.

Classification of Net Assets

The Organization reports its information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted. Net assets, revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Unrestricted net assets – includes unrestricted funds for general operations and support used in operations after meeting initial grantor or donor restrictions. Restricted funds whose donor-imposed restrictions were released in the same year as receipt of funds have been reported as unrestricted net assets.

NOTE 2 – Summary of Significant Accounting Policies *(continued)*

Classification of Net Assets (continued)

Temporarily restricted net assets – includes funds subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. When donor-imposed restrictions expire due to accomplishing the stipulated purpose or through passage of time, 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 – are subject to donor-imposed restrictions that do not expire. Funds are held in perpetuity, while the income is available for general or designated program use.

At December 31, 2017 and 2016, the Organization did not have any permanently restricted net assets.

Use of Estimates and Assumptions

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenses. Significant estimates include valuation of accounts receivable and the useful lives of property and equipment. Actual results could differ from such estimates.

Revenue Recognition

The Organization recognizes contributions received and unconditional promises to give as revenues in the period received or pledged. Contributions of assets other than cash are recorded at their estimated fair value on the date of donation. Contributions received are reported as unrestricted support, temporarily restricted support or permanently restricted support. Temporarily restricted net assets become unrestricted when donor imposed time restrictions expire or when the contributions are used for their restricted purpose, at which time they are reported in the Statement of Activities as satisfied of restrictions. Expenses are reported as decreases in unrestricted net assets.

Cash and Cash Equivalents

All highly liquid cash investments with an original maturity of three months or less when purchased are considered to be cash equivalents. As of December 31, 2017, and at various times during the year, the Organization maintained cash balances in excess of federally insured limits. The Organization has not experienced any losses in such accounts and management believes that it is not exposed to any significant credit risk of cash or cash equivalents maintained in financial institutions.

NOTE 2 – Summary of Significant Accounting Policies *(continued)*

Pledges Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. For the years ended December 31, 2017 and 2016, the Organization did not receive any conditional promises to give.

Accounts Receivable

Accounts receivable consists of outstanding balances due from regional centers and are stated at the amount the Organization expects to collect.

Fair Value of Financial Instruments

Generally accepted accounting principles require nonprofit organizations to report certain investments at fair value. In accordance with that guidance, the Organization accounts for its equity securities that have readily determinable market values by recording and reporting those securities at fair value. Information about the fair value of investments is discussed in Note 3.

Inventory

Inventory consists of apparel and accessories held for resale. Purchased inventory is stated at cost and donated inventory is valued at its fair market value on the date of receipt.

Property and Equipment

Property and equipment are stated at cost, with the exception of donated equipment, which is recorded at fair market value on the date received. Depreciation has been provided on the straight-line method over the useful lives of the assets, which are generally three to seven years. The Organization's policy is to capitalize asset purchases where the asset has an estimated useful life greater than one-year.

Intangible Assets

The Organization capitalized major modifications to its website as intangible assets. Intangible assets are carried at cost or, if donated, at the fair market value as of the date received. Amortization is recognized on the straight-line method over an estimated useful life of three years. Additions and improvements that increase the capacity or lengthen the useful lives of the assets are capitalized. Normal maintenance and updates are expensed as incurred.

NOTE 2 – Summary of Significant Accounting Policies *(continued)*

Deferred Revenue

Event income is recognized as revenue in the year the event takes place. Accordingly, amounts received in advance are deferred and recognized once the event takes place.

Donated Goods and Services

Donated goods and services received during the years ended December 31, 2017 and 2016 totaled $531,259 and $524,899, respectively. Donated goods included food, supplies and resource materials and were utilized as part of programmatic and general and administrative needs and fundraising events. Contributed services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. Donated services included autism related professionals such as doctors, therapists and lawyers who regularly speak at chapter meetings, conferences, legal clinics and via webinars in support of the Organization's mission.

In addition, 953 volunteers donated 24,764 hours of their time to the Organization and its programs during 2017. The donated services are not reflected in the financial statements since these services do not meet the criteria for recognition as contributed services.

Donated Securities

The Organization recognizes contributions of donated securities at the fair market value on the date they are received. It is the Organization's policy to liquidate donated securities upon receipt. During the years ended December 31, 2017 and 2016, the Organization received $16,710 and $17,250 in donated securities, respectively, which are included in the total donated goods and services figures noted above.

Functional Allocation of Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Tax Status

The Organization has received tax-exempt status from the Internal Revenue Service and California Franchise Tax Board under Section 501(c)(3) of the Internal Revenue Code and under Revenue and Taxation Code Section 23701d, respectively.

NOTE 2 – Summary of Significant Accounting Policies *(continued)*

Income Tax Status (continued)

Since the Organization is exempt from federal and state income tax liability, no provision is made for current or deferred income taxes. The Organization uses the same accounting methods for tax and financial reporting. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Recent Accounting Pronouncements

In August 2016, the Financial Accounting Standards Board (FASB) issued *Accounting Standards Update (ASU) 2016-14 Not-For-Profit Entities (Topic 985) Presentation of Financial Statements of Not-For-Profit Entities*. The amendments in this update are designed to improve the current net asset classification requirements and the information presented in financial statements and notes about a Not-For-Profit entity's liquidity, financial performance, and cash flows. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after December 15, 2017. Early application is permitted. Amendments should be applied on a retrospective basis in the year the update is first applied. The Organization is still evaluating the impact the amendments in this ASU will have on its financial statements.

Subsequent Events

The Organization has evaluated subsequent events through June 15, 2018 which is the date the financial statements were available to be issued for the fiscal year ended December 31, 2017 and determined there are no items to disclose.

NOTE 3 – Investments

The Organization reports its investments using a three-level hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- *Level 1* inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Association has the ability to access at the measurement date.
- *Level 2* inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- *Level 3* inputs are unobservable inputs for the asset or liability.

NOTE 3 – Investments *(continued)*

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The following table summarizes the valuation of the Organization's investments at December 31, 2017:

	Fair Value Measurements		
	(Level 1)	(Level 2)	(Level 3)
Securities	$ 5,484	$ --	$ --
Total	$ 5,484	$ --	$ --

The following table summarizes the valuation of the Organization's investments at December 31, 2016:

	Fair Value Measurements		
	(Level 1)	(Level 2)	(Level 3)
Securities	$ 2,780	$ --	$ --
Total	$ 2,780	$ --	$ --

NOTE 4 – Pledges Receivable

Pledges receivable are summarized as follows at December 31:

	2017	2016
Unconditional contributions expected to be collected in:		
Less than one year	$ 186,034	$ 30,745
Total	$ 186,034	$ 30,745

Bad debt expense for the years ended December 31, 2017 and 2016 was $2,438 and $14,015, respectively. There was no allowance for uncollectible amounts deemed necessary by management for the years ended December 31, 2017 and 2016.

TALK ABOUT CURING AUTISM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARY COMPARATIVE INFORMATION FOR 2016

NOTE 5 – Property and Equipment

Property and equipment are summarized as follows at December 31:

	2017	2016
Furniture	$ 21,062	$ 19,700
Equipment	26,430	15,951
Computer equipment	19,923	29,312
Leasehold improvements	3,170	3,170
	70,585	68,133
Less accumulated depreciation	(42,783)	(57,183)
Total	$ 27,802	$ 10,950

Depreciation expense for the years ended December 31, 2017 and 2016 was $11,151 and $5,616, respectively.

NOTE 6 – Intangible Assets

Intangible assets are summarized as follows at December 31:

	2017	2016
Patents	$ 550	$ 550
Website	63,531	63,531
	64,081	64,081
Less accumulated amortization	(42,467)	(21,290)
Total	$ 21,614	$ 42,791

Amortization expense for the years ended December 31, 2017 and 2016 was $21,177 and $16,649, respectively.

NOTE 7 – Line of Credit

During August of 2017, the Organization renewed it's line of credit with a financial institution for up to $60,000 bearing an interest rate of 5.5%. The line of credit is secured by substantially all of the Organization's assets. The line of credit had no outstanding balance during or as of the years ended December 31, 2017 and 2016.

NOTE 8 – Commitments

Operating Lease

The Organization is committed under a facility lease agreement through December 2020 and requires monthly payments of $7,501. The future minimum payments due on the lease agreements are as follows:

For the year ending December 31,		
2018	$	90,010
2019		90,010
2020		90,010
Total	$	270,030

The Organization recorded lease expense of $101,242 during each of the years ended December 31, 2017 and 2016, respectively.

NOTE 9 – Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of other events specified by donors. All net assets released from restrictions were for the benefit of the Organization.

NOTE 9 – Net Assets Released from Restrictions *(continued)*

Net assets released from restrictions consist of the following at December 31:

	2017	2016
Blueprint project	$ --	$ 16,500
Board development	7,500	--
Doctors training	6,700	4,160
Hawaii family events & training	3,500	--
Hurricane relief	5,645	--
Journey guides	--	27,720
Medical scholarships (other states)	9,500	12,600
OC education and support	7,500	--
OC picnic	2,500	--
OC swim programs	--	12,875
State of California – medical scholarships	9,000	10,000
State of Georgia – medical scholarships	47,500	1,229
State of Hawaii – medical scholarships	550	15,575
State of Illinois – medical scholarships	10,000	--
State of Texas – medical scholarships	18,750	9,500
Teach a Man to Fish mentor program	10,000	--
Other programmatic activities	1,000	--
Total	$ 139,645	$ 110,159

NOTE 10 – Temporarily Restricted Net Assets

Temporarily restricted net assets were available for the following purposes at December 31:

	2017	2016
Board development	$ --	$ 7,500
Doctors training	5,641	2,341
Hawaii family events & training	4,000	--
Journey guides	27,120	5,000
Medical scholarships (other states)	12,600	30,400
OC education and support	15,000	--
OC swim programs	2,325	2,325
State of California – medical scholarships	12,000	11,000
State of Georgia – medical scholarships	3,705	1,500
State of Hawaii – medical scholarships	--	550
State of Texas – medical scholarships	--	3,050
Total	$ 82,391	$ 63,666

NOTE 11 – Related Party Transactions

The Organization used information technology services provided by a company that was owned by a member of the board of directors through July 2016. The Organization purchased computer and phone equipment from the company at a discounted rate and received in-house information technology maintenance and monitoring services and donated equipment. For the year ended December 31, 2016, the Organization paid for services of $2,262, and recognized in-kind revenues and expenses of $14,102. Subsequent to July of 2016, the Organization no longer used information technology services provided by a company owned by a member of the board of directors.

The Organization used event planning services from an individual who is married to a board member. For the years ended December 31, 2017 and 2016, payments were made of $18,581 and $17,113, respectively.

NOTE 12 – Supplemental Disclosure of Cash Flow Information

Interest

The Organization paid no interest expense during the years ended December 31, 2017 and 2016.

Income Taxes

The Organization paid no income tax expense during the years ended December 31, 2017 and 2016.

Noncash Investing Activities

The Organization did not receive donated property and equipment during the year ended December 31, 2017. During the year ended December 31, 2016, the Organization received donated property and equipment totaling $1,176.

During the year ended December 31, 2017, the Organization capitalized $11,333 in customer relationship management software costs that was not paid until subsequent to year end and was included in accounts payable at December 31, 2017. During the year ended December 31, 2016, the Organization made improvements to their website totaling $10,413, which was not paid until subsequent to year end and was included in accounts payable at December 31, 2016.

NOTE 13 – Risks and Uncertainties

During 2017, the Organization underwent a California Employment Development Department (EDD) audit to reassess payroll tax payments for the prior of January 1, 2016 – December 31, 2016. Upon completion of the audit, no assessments or findings were noted by the EDD.