

**TENNESSEE COALITION AGAINST
DOMESTIC AND SEXUAL VIOLENCE
FINANCIAL STATEMENTS
DECEMBER 31, 2010**

TENNESSEE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

TABLE OF CONTENTS

PAGE

Financial Section

Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-10

Supplemental Information

Schedule of Financial Assistance	11
Schedule of Expenditures of Federal Awards	12

Compliance and Internal Control

Independent Auditor's Report on Compliance and Other Matters and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	14-15
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	16-17
Schedule of Findings and Questioned Costs	18

FINANCIAL SECTION

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Independent Auditor's Report

To the Board of Directors of
the Tennessee Coalition Against Domestic and Sexual Violence
Nashville, Tennessee

I have audited the accompanying statement of financial position of the Tennessee Coalition Against Domestic and Sexual Violence (a nonprofit organization) as of December 31, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial reporting contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tennessee Coalition Against Domestic and Sexual Violence, as of December 31, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated January 31, 2011, on my consideration of Tennessee Coalition Against Domestic and Sexual Violence's internal control over financial reporting and my 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 the testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of the audit.

Page 2

My audit was conducted for the purpose of forming an opinion on the basic financial statements of Tennessee Coalition Against Domestic and Sexual Violence taken as a whole. The accompanying Schedule of Financial Assistance is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Tennessee Coalition Against Domestic and Sexual Violence. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Joh R Poole, CPA

January 31, 2011

TENNESSEE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

Statement of Financial Position

December 31, 2010

Assets

Current assets:

Cash	\$ 209,651
Grants receivable	245,220
Accounts receivable	8,739
Total current assets	<u>463,610</u>

Property and equipment at cost:

Office equipment	84,157
Less: accumulated depreciation	84,157
Net property and equipment	<u>0</u>

Total assets	<u>\$ 463,610</u>
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Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 73,229
Accrued expenses	12,589
Deferred revenues - government grants	22,991
Deferred revenues - private grants	7,500
Total current liabilities	<u>116,309</u>

Net assets:

Unrestricted	309,557
Temporarily restricted	37,744
Total net assets	<u>347,301</u>

Total liabilities and net assets	<u>\$ 463,610</u>
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TENNESSEE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

Statement of Activities

For the year ended December 31, 2010

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenue			
Public support:			
Grants - State and Federal	\$ 2,148,181	-	2,148,181
Private grants	21,871	-	21,871
Conference and training fees	39,660	-	39,660
Memberships	27,584	-	27,584
Donations	15,561	-	15,561
Total public support	<u>2,252,857</u>	<u>-</u>	<u>2,252,857</u>
Other Revenue			
Miscellaneous	1,038	-	1,038
Interest	362	172	534
Total other revenue	<u>1,400</u>	<u>172</u>	<u>1,572</u>
Expenses:			
Program costs	2,108,210	605	2,108,815
Fundraising	5,383	-	5,383
Management and general	117,414	-	117,414
Total expenses	<u>2,231,007</u>	<u>605</u>	<u>2,231,612</u>
Increase (decrease) in net assets	<u>23,250</u>	<u>(433)</u>	<u>22,817</u>
Beginning of year net assets	286,307	38,177	324,484
End of year net assets	<u>\$ 309,557</u>	<u>37,744</u>	<u>347,301</u>

The accompanying notes are an integral part of these statements.

TENNESSEE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

Statement of Functional Expenses

For the year ended December 31, 2010

	Program Services	Fund Raising	Management and General	Total
Salaries and wages	\$ 817,554	5,000	66,092	888,646
Employee benefits	160,923	383	17,665	178,971
Occupancy	80,589	-	7,970	88,559
Postage	9,637	-	298	9,935
Printing and publication	32,251	-	1,697	33,948
Telephone	9,271	-	488	9,759
Travel	172,930	-	-	172,930
Supplies	48,443	-	2,550	50,993
Conferences and meetings	1,501	-	-	1,501
Contracted services	754,513	-	7,600	762,113
General insurance	-	-	12,174	12,174
Dues	8,490	-	-	8,490
Equipment rental and maintenance	11,027	-	580	11,607
Miscellaneous	1,686	-	300	1,986
Total expenses	\$ 2,108,815	5,383	117,414	2,231,612

The accompanying notes are an integral part of these statements.

TENNESSEE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

Statement of Cash Flows

For the year ended December 31, 2010

Cash flows from operating activities:		
Support and revenue received	\$	2,567,245
Other income received		1,572
Cash paid for:		
Salaries and related expenses		(1,067,617)
Program and support services		(1,469,596)
Net cash provided by operating activities		<u>31,604</u>
Cash flows used by investing activities:		
Acquisition of office equipment		<u>-</u>
Net cash used by investing activities		<u>-</u>
Net decrease in cash		31,604
Cash and cash equivalents at beginning of year		178,047
Cash and cash equivalents at end of year	\$	<u><u>209,651</u></u>
Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities		
Increase (decrease) in net assets	\$	22,817
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Changes in assets (increase) decrease:		
Grants and accounts receivable		314,388
Changes in liabilities increase (decrease)		
Accounts payable		(285,673)
Accrued expenses		649
Deferred revenue		(20,577)
Net cash provided by operating activities	\$	<u><u>31,604</u></u>

The accompanying notes are an integral part of these statements.

**TENNESSEE COALITION AGAINST
DOMESTIC AND SEXUAL VIOLENCE**

**Notes to the Financial Statements
December 31, 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Tennessee Coalition Against Domestic and Sexual Violence is a not-for-profit organization, whose mission is to end domestic and sexual violence in the lives of Tennesseans and to change societal attitudes and institutions which promote and condone violence through public policy advocacy, education, and activities which increase the capacity of programs and communities to address such violence.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and recommendations of the American Institute of Certified Public Accountants in its industry audit and accounting guide, "Not-for-Profit Organizations."

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Standards (SAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SAS No. 117, the Organization is required to report information regarding its financial position and activities according to the three classes of net assets. In addition, the Organization is required to present a statement of cash flows. As permitted by the statement, the Organization has discontinued its use of fund accounting.

Contributions

In accordance with SAS 116, *Accounting for Contributions Received and Contributions Made*, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions 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. The Organization did not have any permanently restricted net assets at yearend.

**TENNESSEE COALITION AGAINST
DOMESTIC AND SEXUAL VIOLENCE**

**Notes to the Financial Statements
December 31, 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Donated Services

Tennessee Coalition Against Domestic and Sexual Violence receives many hours of donated time from various citizens. It is impractical to estimate a value for these services, as such no such value has been placed on these services in the Tennessee Coalition Against Domestic and Sexual Violence's financial statements.

Donor -Imposed Restrictions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods or donor-restricted for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor- stipulated time restriction is accomplished, then the restricted net assets are reclassified to unrestricted net assets. If a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as unrestricted.

Depreciation

Depreciation is provided for over the estimated useful lives of the assets. Assets are depreciated using the straight-line method of depreciation.

Promises to Give/Pledges

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. Conditional promises to give are not included as support until such time as the conditions are substantially met.

Functional Allocation of Expenses

The costs of providing the Tennessee Coalition Against Domestic and Sexual Violence's various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs may have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**TENNESSEE COALITION AGAINST
DOMESTIC AND SEXUAL VIOLENCE**

**Notes to the Financial Statements
December 31, 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Cash and Cash Equivalents

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

Deferred Revenue

Deferred revenue is recorded when monies have been received in advance of the Organization's completion of the requirements to earn such funds. Once the requirements have been completed, revenues are recorded.

Estimates

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

2. FIXED ASSETS

A summary of fixed asset activity is noted below:

	Balance <u>1/1/10</u>	<u>Addition</u>	<u>Retirement</u>	Balance <u>12/31/10</u>
Office equipment	\$ 84,157	-	-	84,157
Less: Accumulated depreciation	<u>(84,157)</u>			<u>(84,157)</u>
Net assets	\$ <u>-</u>			<u>-</u>

3. TEMPORARILY RESTRICTED NET ASSETS

The Organization has restricted certain donations related to the establishment of a legal defense fund for victims of domestic and sexual violence.

**TENNESSEE COALITION AGAINST
DOMESTIC AND SEXUAL VIOLENCE**

**Notes to the Financial Statements
December 31, 2010**

4. ECONOMIC DEPENDENCE

Approximately 95% of Tennessee Coalition Against Domestic and Sexual Violence's revenues for the year ended December 31, 2010, was from grants from various departments of the State of Tennessee and the Federal government.

5. OPERATING LEASE

The Organization leases office space. The operating lease was for 63 months beginning June 1, 2008. Rental expense for this operating lease was \$87,305 in 2010. Rents are scheduled as follows: 1-3 months no payments due, 4-39 months \$7,275 per month, 40-51 months \$7,526 per month, 52-63 months, \$7,777 per month.

6. CONTINGENCY

Amounts received from Grantor agencies are subject to audit and adjustment by Grantor agencies. Any disallowed claims including amounts already collected, could become a liability of the applicable fund.

SUPPLEMENTAL INFORMATION

Financial schedules are used to demonstrate finance related legal and contractual compliance, provide details of data summarized in the financial statements and present other information deemed useful.

TENNESSEE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

Schedule of Financial Assistance

For the Year ended December 31, 2010

CFDA#	Program Name	Grant # /Edison ID	Grantor Agency	Deferred (Receivable) Balance 12/31/09	Cash Receipts	Expenditures	Deferred (Receivable) Balance 12/31/10
93.671	Grants to encourage ARRESTS	GR-08-23403-00	State of Tennessee - Office of Criminal Justice Programs	(167,276)	167,276	-	-
93.671	JAG-ARRA	4516	State of Tennessee - Office of Criminal Justice Programs	(13,164)	187,248	214,203	(40,119)
93.671	Coalitions - ARRA	2009-EU-S6-00057	U.S. Department of Justice - Office of Violence Against Women	(4,775)	92,049	107,563	(20,289)
93.671	Community Defined Solutions	23915	State of Tennessee - Office of Criminal Justice Programs	-	-	15,310	(15,310)
93.671	Tennessee Rural Sexual Assault Expansion Project	2008 WRAX 0018	U.S. Department of Justice - Office of Violence Against Women	(42,628)	398,786	388,175	(32,017)
93.671	DOH - Public Health Block Grant	GR1030170	State of Tennessee Department of Health	(258,071)	504,386	283,475	(37,160)
93.671	Federal Domestic Violence and Sexual Assault Coalitions	2010-MU-AX-0005	U.S. Department of Justice Office of Violence Against Women	(10,437)	213,569	232,414	(29,282)
93.671	Domestic Violence- State Coordinating Council	22065	State of Tennessee Department of Finance and Administration	43,870	62,800	83,679	22,991
N/A	ALLSTATE	N/A	Allstate Foundation	4,181	7,500	4,181	7,500
93.671	SAVIN- Tennessee	2007-VN-CX-0012	U.S. Department of Justice Bureau of Justice Assistance	(22,369)	22,369	-	-
93.671	SAVIN- Tennessee	2008-VN-CX-0008	U.S. Department of Justice Bureau of Justice Assistance	(16,655)	242,981	226,326	-
N/A	IOLTA	N/A	TN Bar Foundation	-	20,000	20,000	-
N/A	AVON	N/A	AVON	3,017	-	3,017	-
N/A	Verizon	N/A	Verizon	-	10,000	10,000	-
N/A	Oasis Center	N/A	Oasis Center	-	2,000	2,000	-
N/A	Community Shares	N/A	Community Shares	-	9,871	9,871	-
N/A	Baptist Healing trust	N/A	Baptist Healing trust	-	11,668	11,668	-
93.671	STOP - ARRA	3772		(785)	23,033	28,510	(6,262)
93.671	Metro - CEF		Metro- Nashville Government	-	-	12,032	(12,032)
93.671	STOP Violence Against Women Grant Award	10164	State of Tennessee - Office of Criminal Justice Programs	(8,526)	124,027	131,292	(15,791)
93.671	Family Violence Prevention	G-991540	U.S. Department of Health and Human Services	(18,964)	263,713	270,684	(25,935)
93.671	Senator Tommy Burks Victim Assistance Academy	2930	State of Tennessee - Office of Criminal Justice Programs	(2,717)	107,346	115,652	(11,023)
Total Federal and State Financial Assistance				(515,299)	2,470,622	2,170,052	(214,729)

The accompanying notes are an integral part of these statements.

TENNESSEE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

Schedule of Expenditures of Federal Awards

For the year ended December 31, 2010

<u>Federal Financial Assistance Programs</u>	<u>Grantor Agency</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Domestic Violence	U. S. Department of Justice	93.671	\$ 1,978,023
Total			\$ <u>1,978,023</u>

**COMPLIANCE AND
INTERNAL CONTROL**

JOHN R. POOLE, CPA
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND OTHER MATTERS
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
the Tennessee Coalition Against Domestic and Sexual Violence
Nashville, Tennessee

I have audited the financial statements of the Tennessee Coalition Against Domestic and Sexual Violence as of and for the year ended December 31, 2010, and have issued a report thereon dated January 31, 2010. I conducted the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing the audit, I considered the Tennessee Coalition Against Domestic and Sexual Violence's internal control over financial reporting as a basis for designing the auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tennessee Coalition Against Domestic and Sexual Violence's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tennessee Coalition Against Domestic and Sexual Violence's financial statements are free of material misstatement, I 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 the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of the tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, and State Comptrollers Office and is not intended to be and should not be used by anyone other than these specified parties.

Jah R Poole, CPA

January 31, 2011

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of
the Tennessee Coalition Against Domestic and Sexual Violence
Nashville, Tennessee

Compliance

I have audited the compliance of the Tennessee Coalition Against Domestic and Sexual Violence with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to the major federal program for the year ended December 31, 2010. The Organization's major federal program is identified in the summary of the auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to the major federal program is the responsibility of the Organization's management. My responsibility is to express an opinion on the Organization's compliance based on my audit.

I conducted the audit of compliance in accordance with auditing standards generally accepted; 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 I 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 the major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. The audit does not provide a legal determination on the Organization's compliance with those requirements.

In my opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to the major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing the audit, I considered the Organization's internal control over compliance with requirements that could have a direct and material effect on the major federal program in order to determine the auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A control deficiency in an Organization's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, the State Comptrollers Office, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Joh R Poole, CPA

January 31, 2011

TENNESSEE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

Schedule of Findings and Questioned Costs

December 31, 2010

I. Summary of Auditors' Results

- A. The December 31, 2010 Auditors' Report on the Financial Statements was an unqualified opinion.
- B. The audit did not disclose any noncompliance which is material to the financial statements.
- C. No significant deficiencies in internal control over major programs were disclosed by the audit.
- D. The December 31, 2010 report on compliance for major programs was an unqualified opinion.
- E. No audit findings required to be reported under §.510a were noted.
- F. Major Program - Domestic Violence , Office of Justice Programs, U.S Department of Justice, CFDA # 93.671.
- G. The Tennessee Coalition Against Domestic and Sexual Violence was considered to be a low risk auditee.
- H. Type A programs have been distinguished as those programs with expenditures greater than \$300,000. The program, Domestic Violence , Office of Justice Programs, U. S. Department of Justice, CFDA # 93.671, met this threshold for the year ended December 31, 2010.
- I. No material weaknesses were identified.

II. Findings Related to the Financial Statements Which are Required to be Reported in Accordance with Government Auditing Standards

None.

III. Findings related to Federal Award, Violence Against Women Grants Office, Office of Justice Programs, U.S Department of Justice, CFDA # 93.671.

None.