

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED DECEMBER 31, 2021**

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
FINANCIAL STATEMENTS,
SUPPLEMENTAL INFORMATION
AND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED DECEMBER 31, 2021**

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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying financial statements of Tennessee Coalition to End Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021 and the related statements of activities, functional expenses, and cash flows for the year 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 Tennessee Coalition to End Domestic and Sexual Violence as of December 31, 2021, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Tennessee Coalition to End Domestic and Sexual Violence and to meet our other ethical responsibilities in accordance with the 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 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 Tennessee Coalition to End Domestic and Sexual Violence's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Independent Auditors' Report (continued)

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 Tennessee Coalition to End Domestic and Sexual Violence'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 Tennessee Coalition to End Domestic and Sexual Violence'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.

Brentwood, Tennessee

December 5, 2022

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR END DECEMBER 31, 2021

ASSETS

CURRENT ASSETS:

Cash	\$ 435,344
Grants receivable	782,772
Accounts receivables	3,964
Prepaid expenses	21,628
Total current assets	<u>1,243,708</u>

PROPERTY AND EQUIPMENT:

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

TOTAL ASSETS	<u><u>\$ 1,243,708</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 174,594
Accrued expenses	7,129
Deferred revenues - private grants	136,533
Current portion of long term debt	50,774
Total current liabilities	<u>369,030</u>

Long term debt	<u>176,851</u>
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NET ASSETS:

Without donor restrictions	<u>697,827</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,243,708</u></u>
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The accompanying notes are an integral part of these financial statements.

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
STATEMENT OF ACTIVITIES
FOR THE YEAR END DECEMBER 31, 2021

Support and revenue	
Grants - Federal, State and Local	\$ 2,237,219
Private grants	482,659
Donations	138,693
Memberships	18,000
Interest	89
Total support and revenues	<u>2,876,660</u>
Expenses:	
Program costs	2,597,958
Fundraising	70,023
Management and general	154,019
Total expenses	<u>2,822,000</u>
Decrease in net assets	54,660
Beginning of year net assets	<u>643,167</u>
End of year net assets	<u><u>\$ 697,827</u></u>

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

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR END DECEMBER 31, 2021

	Program Services	Fund Raising	Management and General	Total
Salaries and wages	\$ 1,153,226	\$ 12,535	\$ 87,745	\$ 1,253,506
Contracted services	732,184	-	7,396	739,580
Client assistance	235,196	-	-	235,196
Employee benefits	203,470	2,338	28,065	233,873
Occupancy	105,318	-	10,416	115,734
Supplies	70,446	26,166	4,025	100,637
Travel and conferences	47,906	-	-	47,906
Fundraising expense	-	28,984	-	28,984
Printing and publication	22,112	-	1,164	23,276
General insurance	-	-	12,926	12,926
Dues and fees	10,174	-	-	10,174
Equipment rental and maintenance	8,723	-	-	8,723
Telephone	5,240	-	276	5,516
Postage	3,963	-	123	4,086
Bank fees	-	-	1,883	1,883
	<u>\$ 2,597,958</u>	<u>\$ 70,023</u>	<u>\$ 154,019</u>	<u>\$ 2,822,000</u>

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

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
STATEMENT OF CASH FLOWS
FOR THE YEAR END DECEMBER 31, 2021

Cash flows from operating activities:	
Decrease in net assets	\$ 54,660
Adjustments to reconcile decrease in net assets to net cash used in operating activities:	
Increase in grants receivables	(54,421)
Increase in accounts receivables	(1,035)
Increase in prepaid expenses	(10,908)
Increase in accounts payable	40,159
Increase in deferred revenue	3,619
	<u>32,074</u>
Net cash used in operating activities	
Cash flows from financing activities:	
Payments on note payable	(36,605)
Proceeds from issuance of note payable	227,625
	<u>191,020</u>
Net cash provided by financing activities	
Net decrease in cash	223,094
Cash, beginning of the year	<u>212,250</u>
Cash, end of the year	<u><u>\$ 435,344</u></u>

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

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Tennessee Coalition to End 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. The Organization is required to report information regarding its financial position and activities according to the two classes of net assets (with and without donor restrictions). In addition, the Organization is required to present a statement of cash flows.

Contributions

Contributions received are recorded as with donor restrictions and without donor restrictions 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 without donor restricted 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 donor restricted net assets depending on the nature of the restrictions. When a restriction expires, donor restricted net assets are reclassified to without donor restrictions net assets. The Organization did not have any donor restricted net assets at year end.

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services

Tennessee Coalition to End 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 to End Domestic and Sexual Violence's financial statements.

Depreciation

Depreciation is provided for over the estimated useful lives of the assets. Assets are depreciated using the straight-line method of depreciation. The Organization capitalizes all purchases of property, plant and equipment with a cost of \$5,000 and a life of three years or more. There was no depreciation expense for the year ended December 31, 2021.

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 financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Expenses that relate to more than one function are allocated among applicable functions on the basis of objectively evaluated financial and nonfinancial data or reasonable subjective methods determined by management. Accordingly, certain costs have been allocated among program and supporting services based on estimates by management. All expenses are allocated based on time and effort.

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 TO END DOMESTIC AND SEXUAL VIOLENCE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

NOTE 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.

Events Occurring After Reporting Date

The Organization has evaluated events and transactions that occurred after December 31, 2021, through the date of the issued financial statements. During this period, there were no material recognizable subsequent events that required recognition in our disclosures to the December 31, 2021 financial statements.

NOTE 2 - ECONOMIC DEPENDENCE

Approximately 78% of Tennessee Coalition to End Domestic and Sexual Violence's revenues for the year ended December 31, 2021, was from grants from various departments of the State of Tennessee and the Federal government.

NOTE 3 - GRANTS RECEIVABLE

Grants receivable consists of the following:

US Department of Health and Human Services	\$ 530,302
US Department of Justice	224,306
State of Tennessee Department of Finance and Administration	17,183
State of Tennessee Office of Criminal Justice Programs	9,279
State of Tennessee Department of Human Services	1,702
	<u>\$ 782,772</u>

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

NOTE 4 - LONG TERM DEBT

The Organization received an SBA loan for \$227,625 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The Organization intends to use the proceeds for purposes consistent with the PPP. While the Organization currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, we cannot assure you that we will not take actions that could cause the Organization to be ineligible for forgiveness of the loan, in whole or in part.

Maturities of long-term debt are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2022	\$ 50,773
2023	45,484
2024	45,941
2025	46,402
2026	39,025
Total	<u>\$ 227,625</u>

On May 9, 2022, the Organization received forgiveness in full for their PPP loan.

NOTE 5 - OPERATING LEASE

The Organization leases office space. The operating lease was \$9,549 per month at year end. Rental expense for this operating lease was \$115,734 in 2021.

Future minimum payments are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2022	<u>\$ 78,685</u>
Total	<u>\$ 78,685</u>

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

NOTE 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.

NOTE 7 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization has \$1,222,080 of financial assets available within one year of the statement financial position date consisting of cash of \$435,344, grants receivable of \$782,772, and accounts receivable of \$3,964. The Organization has a goal to maintain financial assets, which consist of cash on hand, to meet 60 days of normal operating expense, which are, on average, approximately \$447,000. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

SUPPLEMENTAL INFORMATION

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE YEAR END DECEMBER 31, 2021**

CFDA#	Program Name	Grant # / Edison ID	Deferred (Receivable) Balance 12/31/20	Cash Receipts	Expenditures	Deferred (Receivable) Balance 12/31/21
<u>U.S. Department of Health and Human Services</u>						
93.671	Covid - Family Violence Prevention	1901TNSDVC	-	96,231	96,231	-
93.591	Family Violence Prevention	2015G991540	-	241,537	241,537	-
93.136	DOH - Public Health Block Grant - Rape Prevention Education	GR196126201	(42,226)	304,591	313,536	(51,171)
93.136	Covid - DOH - Centers for Disease Control and Prevention	NUS4CE002305-03-01	(13,628)	49,474	48,941	(13,095)
93.136	Delta	NUS4CE002305-01	(24,497)	336,809	392,474	(80,162)
93.136	Covid - Delta	NUS4CE002305-01	(11,809)	158,551	162,952	(16,210)
Total U.S. Department of Health and Human Services			(92,160)	1,187,193	1,255,671	(160,638)
<u>U.S. Department of Justice - Office of Violence Against Women</u>						
16.589	Tennessee Rural Sexual Assault Expansion Project	2015 WRAX 0028	(41,012)	225,954	204,404	(19,462)
16.575	VOCA Immigration Legal Clinic	30662	(19,122)	169,502	237,409	(87,029)
16.575	VOCA, Training and TA	35692	(36,564)	175,705	156,594	(17,453)
16.556	Federal Domestic Violence and Sexual Assault Coalitions	2017-MU-AX-0021	(115,821)	307,581	227,766	(36,006)
16.529	Education, Training, and Enhanced Services to End Violence Against Women with Disabilities	2020-FW-AX-K003	(11,874)	10,000	23,932	(25,806)
16.524	Legal Assistance to Victims	2016 WL-AX 0053	(124,206)	320,904	235,247	(38,549)
Total U.S. Department of Justice - Office of Violence Against Women			(348,599)	1,209,646	1,085,352	(224,305)
Total federal financial assistance			(440,759)	2,396,839	2,341,023	(384,943)

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

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE YEAR END DECEMBER 31, 2021

CFDA#	Program Name	Grant # / Edison ID	Deferred (Receivable) Balance 12/31/20	Cash Receipts	Expenditures	Deferred (Receivable) Balance 12/31/21
<u>State of Tennessee Department of Finance and Administration</u>						
N/A	Domestic Violence - State Coordinating Council	58023	(15,204)	65,875	67,854	(17,183)
<u>State of Tennessee Office of Criminal Justice Programs</u>						
N/A	Senator Tommy Burks Victim Assistance Academy	58007	(6,288)	89,608	92,599	(9,279)
<u>State of Tennessee Department of Human Services</u>						
N/A	TN Cares	N/A	(224,539)	224,539	-	-
<u>State of Tennessee Department of Human Services</u>						
N/A	Metro - Community Enhancement Fund	L-3436	(41,561)	40,049	190	(1,702)
	Total state and local financial assistance		(287,592)	420,071	160,643	(28,164)
	Total federal and state financial assistance		(728,351)	2,816,910	2,501,666	(413,107)

This Schedule was prepared on the accrual basis of accounting.

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

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR END DECEMBER 31, 2021**

<u>Federal Financial Assistance Programs</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u>		
Injury Prevention and Control Research and State and Community Based Programs	93.136	\$ 917,903
Family Violence Prevention and Services / State Domestic Violence Coalitions	93.591	241,537
Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services	93.671	<u>96,231</u>
Total U.S. Department of Health and Human Services		<u>1,255,671</u>
<u>U.S. Department of Justice - Office of Violence Against Women</u>		
Legal Assistance to Victims	16.524	235,247
Education, Training, and Enhanced Services to End Violence Against Women with Disabilities	16.529	23,932
State Domestic Violence and Sexual Assault Coalition	16.556	227,766
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	204,404
Crime Victim Assistance	16.575	<u>394,003</u>
Total U.S. Department of Justice		<u>1,085,352</u>
Total expenditures of federal awards		<u><u>\$ 2,341,023</u></u>

1 The accompanying schedule of expenditures of federal awards includes the federal award activity. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

2 This schedule is prepared on the accrual basis of accounting.

3 The entity did not elect to use the 10% de minimis cost rate.

4 The entity has no outstanding loan balances related to any CDFA.

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

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
SCHEDULE OF OFFICIALS
FOR THE YEAR END DECEMBER 31, 2021**

Regina McDevitt	Chair
Rebecca Demaree	Vice Chair
Sharon Wolfe	Secretary
Sheena Murphy, CPA	Treasurer
Micki Yearwood	Past Chair
Keith Bryant	Board Member
Carol Burton	Board Member
Sarah Davis	Board Member
Carey Elzey	Board Member
Chuck Guarneri	Board Member
Kelly Holmes	Board Member
Anna-Vija McClain	Board Member
Gretchen Walls	Board Member
Van Wolfe	Board Member
Kathy Walsh	Executive Director
Shawndell Miller	Director of Finance and Administration

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

COMPLIANCE AND INTERNAL CONTROL

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
The Tennessee Coalition to End Domestic and Sexual Violence
Nashville, Tennessee

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 the Tennessee Coalition to End Domestic and Sexual Violence which comprise the statement of financial position as of December 31, 2021, 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 December 5, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tennessee Coalition to End Domestic and Sexual Violence's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 to End Domestic and Sexual Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tennessee Coalition to End Domestic and Sexual Violence'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 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 the 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 the 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 the Tennessee Coalition to End Domestic and Sexual Violence's financial statements are free of 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 the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, we 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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of the testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Tennessee Coalition to End Domestic and Sexual Violence's internal control or on compliance. This report is an integral part of an audit performed in accordance with Governmental Auditing Standards in considering the Tennessee Coalition to End Domestic and Sexual Violence's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December 5, 2022
Brentwood, TN

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

To the Board of Directors of
The Tennessee Coalition to End Domestic and Sexual Violence
Nashville, Tennessee

Report on Compliance for Each Major Federal Program

We have audited the Tennessee Coalition to End Domestic and Sexual Violence's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021. The Tennessee Coalition to End Domestic and Sexual Violence's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of the Tennessee Coalition to End Domestic and Sexual Violence's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted the 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 Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance 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 the Tennessee Coalition to End Domestic and Sexual Violence'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 on the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, Tennessee Coalition to End Domestic and Sexual Violence 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, 2021.

Report on Internal Control Over Compliance

Management of the Tennessee Coalition to End Domestic and Sexual Violence is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing the audit of compliance, we considered the Tennessee Coalition to End Domestic and Sexual Violence'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 program and to test and report on internal control over compliance in accordance with Uniform Guidance, 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 the Tennessee Coalition to End Domestic and Sexual Violence'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 the types of compliance requirements 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 the 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.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of the testing of internal control over compliance and the result of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

December 5, 2022
Brentwood, TN

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR END DECEMBER 31, 2021**

Section I – Summary of Auditor’s Results

Financial Statements

The Auditor’s Report on the Financial Statements was an unmodified opinion.

Internal control over financial reporting:

There were no material weaknesses identified.

Significant deficiency – None reported.

There was no noncompliance that was material to the financial statements.

Federal Awards

Internal control over major programs:

There were no material weaknesses identified.

Significant deficiency – None reported.

The auditor’s report on compliance for major programs were unmodified.

There were no audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a).

The Major Programs were:

93.136, Injury Prevention and Control Research

Type A programs have been distinguished as those programs with expenditures greater than \$750,000.

None.

Tennessee Coalition to End Domestic and Sexual Violence was considered to be a low risk auditee.

Section II – Financial Statement Findings

There were no findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards.

Section III – Federal Award Findings and Questioned Costs

There were no findings related to Federal Awards.

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

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE
SCHEDULE OF DISPOSITION OF PRIOR YEAR COMMENTS
YEAR ENDED DECEMBER 31, 2021**

There were no prior year comments.