

**TENNESSEE COALITION TO END
DOMESTIC AND SEXUAL VIOLENCE
FINANCIAL STATEMENTS
DECEMBER 31, 2017**

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

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FINANCIAL SECTION

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

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Independent Auditor's Report

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

Report on the Financial Statements

I have audited the accompanying financial statements of the Tennessee Coalition to End Domestic and Sexual Violence (a nonprofit organization) which comprise the statement of financial position as of December 31, 2017, 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

My responsibility is to express opinions 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 audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. 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 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, I 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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for the audit opinion.

Opinion

In my 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, 2017, 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

The audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Tennessee Coalition to End Domestic and Sexual Violence's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including and comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated May 31, 2018 on the consideration of Tennessee Coalition to End Domestic and Sexual Violence's internal control over financial reporting and the tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely 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 effectiveness of 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 the entity's internal control over financial reporting and compliance.

John R Poole, CPA

May 31, 2018

FINANCIAL STATEMENTS

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Statement of Financial Position

December 31, 2017

Assets

Current assets:

Cash	\$	346,229
Grants receivable		329,636
Accounts receivable		6,850

Total current assets		<u>682,715</u>
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Property and equipment:

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

Total assets	\$	<u>682,715</u>
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Liabilities and Net Assets

Current liabilities:

Accounts payable	\$	66,161
Accrued expenses		9,793
Deferred revenues - private grants		<u>40,225</u>
Total current liabilities		<u>116,179</u>

Net assets:

Unrestricted		528,868
Temporarily restricted		<u>37,668</u>
Total net assets		<u>566,536</u>

Total liabilities and net assets	\$	<u>682,715</u>
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TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Statement of Activities

For the year ended December 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenue			
Public support:			
Grants - Federal, State and Local	\$ 1,698,381	-	1,698,381
Private grants	75,979	-	75,979
Conference and training fees	19,475	-	19,475
Memberships	18,502	-	18,502
Donations	127,541	-	127,541
Total public support	<u>1,939,878</u>	<u>0</u>	<u>1,939,878</u>
Other Revenue			
Miscellaneous	245	-	245
Interest	309	18	327
Total other revenue	<u>554</u>	<u>18</u>	<u>572</u>
Total revenues	<u>1,940,432</u>	<u>18</u>	<u>1,940,450</u>
Expenses:			
Program costs	1,774,483	-	1,774,483
Fundraising	52,456	-	52,456
Management and general	119,880	-	119,880
Total expenses	<u>1,946,819</u>	<u>0</u>	<u>1,946,819</u>
Increase (decrease) in net assets	<u>(6,387)</u>	<u>18</u>	<u>(6,369)</u>
Beginning of year net assets	535,255	37,650	572,905
End of year net assets	<u>\$ 528,868</u>	<u>37,668</u>	<u>566,536</u>

The accompanying notes are an integral part of these statements.

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Statement of Functional Expenses

For the year ended December 31, 2017

	Program Services	Fund Raising	Management and General	Total
Salaries and wages	\$ 870,585	15,000	60,704	946,289
Employee benefits	144,579	1,148	28,341	174,068
Occupancy	92,875	-	9,185	102,060
Postage	3,276	-	101	3,377
Printing and publication	16,969	-	893	17,862
Telephone	7,173	-	377	7,550
Travel and conferences	124,867	-	-	124,867
Supplies	97,926	36,308	4,000	138,234
Contracted services	363,504	-	2,600	366,104
General insurance	-	-	12,760	12,760
Dues and fees	7,045	-	-	7,045
Equipment rental and maintenance	9,840	-	-	9,840
Client assistance	35,844	-	-	35,844
Miscellaneous	-	-	919	919
Total expenses	\$ 1,774,483	52,456	119,880	1,946,819

The accompanying notes are an integral part of these statements.

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Statement of Cash Flows

For the year ended December 31, 2017

Cash flows from operating activities:		
Support and revenue received	\$	1,821,720
Other income received		572
Cash paid for:		
Salaries and related expenses		(1,120,357)
Program and support services		(831,093)
Net cash provided (used) by operating activities		<u>(129,158)</u>
Cash flows used by investing activities:		
Acquisition of property and equipment		-
Net cash provided (used) by investing activities		<u>-</u>
Net change in cash		(129,158)
Cash and cash equivalents at beginning of year		475,387
Cash and cash equivalents at end of year	\$	<u><u>346,229</u></u>
Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities		
Increase (decrease) in net assets	\$	(6,369)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Changes in assets (increase) decrease:		
Grants and accounts receivable		(113,457)
Prepaid assets		17,131
Changes in liabilities increase (decrease)		
Accounts payable		(22,061)
Accrued expenses		299
Deferred revenue		(4,701)
Net cash provided (used) by operating activities	\$	<u><u>(129,158)</u></u>

The accompanying notes are an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Notes to the Financial Statements
December 31, 2017

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 (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 TO END DOMESTIC AND SEXUAL VIOLENCE

Notes to the Financial Statements
December 31, 2017

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.

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 to End 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 TO END
DOMESTIC AND SEXUAL VIOLENCE**

Notes to the Financial Statements
December 31, 2017

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. PROPERTY AND EQUIPMENT

A summary of property and equipment activity is noted below:

	Balance 1/1/17	Addition	Retirement	Balance 12/31/17
Office equipment	\$ 84,157	-	-	84,157
Less: Accumulated depreciation	(84,157)			(84,157)
Net assets	\$ -			-

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 TO END
DOMESTIC AND SEXUAL VIOLENCE**

Notes to the Financial Statements
December 31, 2017

4. ECONOMIC DEPENDENCE

Approximately 85% of Tennessee Coalition to End Domestic and Sexual Violence's revenues for the year ended December 31, 2017, 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 \$8,389 per month at year end. Rental expense for this operating lease was \$102,060 in 2017.

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.

7. STATE OF TENNESSEE – COMPTROLLER'S REPORT

During the year the State of Tennessee – Comptroller's Office issued a report on November 14, 2017, that report listed several areas of concern and need for improvement. Those areas of concern and need for improvement included time reporting and allocation practices, unearned leave and benefits included in grant reimbursement, reimbursement practices, and failure to update the Business Team operations manual and improvements to meeting minutes. As a result of this report the Coalition has made improvements to its processes. Additionally, the Coalition has refunded \$1,633 to the State of Tennessee Office of Criminal Justice Programs and \$1,078 to Davidson County, Tennessee

8. SUBSEQUENT EVENTS

There are no subsequent events from year end to the date of the audit report.

SUPPLEMENTAL INFORMATION

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Schedule of Financial Assistance

For the Year ended December 31, 2017

CFDA#	Program Name	Grant # /Edison ID	Grantor Agency	Deferred (Receivable) Balance 12/31/16	Cash Receipts	Expenditures	Deferred (Receivable) Balance 12/31/17
Federal Programs							
93.564	Child Support Enforcement	90FD0188	U. S. Department of Health and Human Services thru the State of Tennessee department of Health	(561)	322	2,425	(2,664)
16.575	VOCA Immigrant Legal Clinic	30662	U.S. Department of Justice - Office of Violence Against Women	(27,683)	164,599	169,670	(32,754)
16.524	Legal Assistance to Victims	2012 WLAX 0053	U.S. Department of Justice - Office of Violence Against Women	(5,046)	137,578	167,941	(35,409)
16.589	Tennessee Rural Sexual Assault Expansion Project	2015 WRAX 0028	U.S. Department of Justice - Office of Violence Against Women	(20,214)	207,549	284,437	(97,102)
93.136	DOH - Public Health Block Grant- Rape Prevention Education	GR1334248-00	U. S. Department of Health and Human Services thru the State of Tennessee department	(89,413)	413,229	372,943	(49,127)
16.556	Federal Domestic Violence and Sexual Assault Coalitions	2015-MUAX-0018	U.S. Department of Justice Office of Violence Against Women	(14,393)	173,838	198,617	(39,172)
93.591	Family Violence Prevention	2015G991540	U.S. Department of Health and Human Services	(16,562)	174,099	190,016	(32,479)
16.588	STOP Violence Against Women Grant Award	30662	U. S. Department of Justice thru the State of Tennessee Office of Criminal Justice	(19,092)	114,144	110,988	(15,936)
Subtotal for Federal Programs				(192,964)	1,385,358	1,497,037	(304,643)
State and Local Programs							
N/A	Domestic Violence- State Coordinating Council	36016	State of Tennessee Department of Finance and Administration	(10,619)	77,030	76,856	(10,445)
N/A	Senator Tommy Burks Victim Assistance Academy	40819	State of Tennessee - Office of Criminal Justice Programs	(7,335)	94,485	92,866	(5,716)
N/A	Metro - Community Enhancement Fund	L-3436	Metro- Nashville Government	(11,550)	34,340	31,622	(8,832)
Subtotal for State and Local Programs				(29,504)	205,855	201,344	(24,993)
Total Federal and State Financial Assistance				(222,468)	1,591,213	1,698,381	(329,636)

This Schedule was prepared on the accrual basis of accounting.

The accompanying notes are an integral part of these statements.

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Schedule of Expenditures of Federal Awards

For the year ended December 31, 2017

<u>Federal Financial Assistance Programs</u>	<u>Grantor Agency</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Child Support Enforcement	U. S. Department of Health and Human Service	93.564	\$ 2,425
VOCA - State Victim Assistance	U. S. Department of Justice	16.575	\$ 169,670
Legal Assistance to Victims	U. S. Department of Justice	16.524	\$ 167,941
State Domestic Violence and Sexual Assault Coalition	U. S. Department of Justice	16.556	\$ 198,617
Violence Against Women - Rural Sexual Assault Program	U. S. Department of Justice	16.589	\$ 284,437
Injury Prevention	Federal - CDC	93.136	\$ 372,943
Violence Prevention - STOP	U. S. Department of Justice	16.588	\$ 110,988
Family Violence Prevention	U. S. Department of Health and Human Services	93.591	\$ 190,016
Total			\$ <u>1,497,037</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 CDEA.

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Schedule of Officials

For the year ended December 31, 2017

Micki Yearwood	Chair
Sarah Davis	Vice Chair
Carey Elzey	Secretary
Stacy Miller	Treasurer
Rebecca Wells Demaree	Board Member
Molly Gass	Board Member
Angela Benefield	Board Member
Chuck Guameri	Board Member
Amber Hurdle	Board Member
Gretchen Walls	Board Member
Graham Hodges	Board Member
Regina McDevitt	Board Member
Stacey Wolfe	Board Member
Katie Atkins	Board Member
Kathy Walsh	Executive Director
Shawndell Miller	Director of Finance and Administration

COMPLIANCE AND INTERNAL CONTROL

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

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

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

I 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 as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Tennessee Coalition to End Domestic and Sexual Violence's financial statements and have issued a report thereon dated May 31, 2018.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I 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, I 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 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.

My 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 I did not identify any deficiencies in internal control that I 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, 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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

John R Poole, CPA

May 31, 2018

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

134 NORTHLAKE DRIVE
HENDERSONVILLE, TN 37075

(615) 822-4177

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

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

I 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, 2017. The Organization'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 the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

My 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 my audit of the types of compliance requirements referred to above. I 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 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 a 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 on compliance for each major federal program. However, the audit does not provide a legal determination on the Organization's compliance.

Opinion on Each Major Federal Program

In my 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, 2017.

Other Matters

The results of the auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with Uniform Guidance.

Report on Internal Control Over Compliance

Management of the Organization 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, I considered the Organization'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, I do not express an opinion on the effectiveness of the Organization'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.

My 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. I did not identify any deficiencies in internal control over compliance that I 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.

John R Poole, CPA

May 31, 2018

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Schedule of Findings and Questioned Costs

December 31, 2017

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 was 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:

16.589, Rural Domestic Violence

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 statements.

**TENNESSEE COALITION TO END
DOMESTIC AND SEXUAL VIOLENCE**

**Schedule of Disposition of Prior Year Comments
December 31, 2017**

There were no prior year comments.