

**TENNESSEE COALITION TO END
DOMESTIC AND SEXUAL VIOLENCE
FINANCIAL STATEMENTS
DECEMBER 31, 2011**

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

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FINANCIAL SECTION

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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

I have audited the accompanying statement of financial position of the Tennessee Coalition to End Domestic and Sexual Violence (a nonprofit organization) as of December 31, 2011, 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 to End Domestic and Sexual Violence, as of December 31, 2011, 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 February 28, 2012, on my consideration of Tennessee Coalition to End 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.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of Tennessee Coalition to End 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 to End 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.

John R Poole, CPA

February 28, 2012

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Statement of Financial Position

December 31, 2011

Assets

Current assets:

| | |
|----------------------|----------------|
| Cash | \$ 237,778 |
| Grants receivable | 342,316 |
| Accounts receivable | 1,662 |
| Prepaid expenses | 6,670 |
| Total current assets | <u>588,426</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>\$ 588,426</u> |
|--------------|-------------------|

Liabilities and Net Assets

Current liabilities:

| | |
|---------------------------------------|----------------|
| Accounts payable | \$ 109,074 |
| Accrued expenses | 12,573 |
| Deferred revenues - government grants | 26,451 |
| Deferred revenues - private grants | 21,073 |
| Total current liabilities | <u>169,171</u> |

Net assets:

| | |
|------------------------|----------------|
| Unrestricted | 381,666 |
| Temporarily restricted | 37,589 |
| Total net assets | <u>419,255</u> |

| | |
|----------------------------------|-------------------|
| Total liabilities and net assets | <u>\$ 588,426</u> |
|----------------------------------|-------------------|

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Statement of Activities

For the year ended December 31, 2011

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Total</u> |
|-----------------------------------|---------------------|-----------------------------------|------------------|
| Support and Revenue | | | |
| Public support: | | | |
| Grants - State and Federal | \$ 2,112,989 | - | 2,112,989 |
| Private grants | 3,361 | - | 3,361 |
| Conference and training fees | 42,609 | - | 42,609 |
| Memberships | 23,001 | - | 23,001 |
| Donations | 107,949 | - | 107,949 |
| Total public support | <u>2,289,909</u> | <u>-</u> | <u>2,289,909</u> |
| Other Revenue | | | |
| Miscellaneous | 827 | - | 827 |
| Interest | 953 | 22 | 975 |
| Total other revenue | <u>1,780</u> | <u>22</u> | <u>1,802</u> |
| Expenses: | | | |
| Program costs | 2,106,131 | 177 | 2,106,308 |
| Fundraising | 5,383 | - | 5,383 |
| Management and general | 108,066 | - | 108,066 |
| Total expenses | <u>2,219,580</u> | <u>177</u> | <u>2,219,757</u> |
| Increase (decrease) in net assets | <u>72,109</u> | <u>(155)</u> | <u>71,954</u> |
| Beginning of year net assets | 309,557 | 37,744 | 347,301 |
| End of year net assets | <u>\$ 381,666</u> | <u>37,589</u> | <u>419,255</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, 2011

| | Program Services | Fund Raising | Management and General | Total |
|----------------------------------|---------------------|-----------------|------------------------------|-----------|
| Salaries and wages | \$ 776,391 | 5,000 | 62,512 | 843,903 |
| Employee benefits | 150,913 | 383 | 12,740 | 164,036 |
| Occupancy | 75,744 | - | 7,491 | 83,235 |
| Postage | 10,676 | - | 330 | 11,006 |
| Printing and publication | 40,689 | - | 2,141 | 42,830 |
| Telephone | 8,060 | - | 424 | 8,484 |
| Travel | 208,075 | - | - | 208,075 |
| Supplies | 47,392 | - | 2,494 | 49,886 |
| Contracted services | 767,743 | - | 7,500 | 775,243 |
| General insurance | - | - | 11,676 | 11,676 |
| Dues | 7,458 | - | - | 7,458 |
| Equipment rental and maintenance | 10,024 | - | 528 | 10,552 |
| Miscellaneous | 3,143 | - | 230 | 3,373 |
| Total expenses | \$ 2,106,308 | 5,383 | 108,066 | 2,219,757 |

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, 2011

| | | |
|--|----|-----------------------|
| Cash flows from operating activities: | | |
| Support and revenue received | \$ | 2,199,890 |
| Other income received | | 1,802 |
| Cash paid for: | | |
| Salaries and related expenses | | (1,007,939) |
| Program and support services | | (1,165,626) |
| Net cash provided by operating activities | | <u>28,127</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 | | 28,127 |
| Cash and cash equivalents at beginning of year | | 209,651 |
| Cash and cash equivalents at end of year | \$ | <u><u>237,778</u></u> |

Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities

| | | |
|--|----|----------------------|
| Increase (decrease) in net assets | \$ | 71,954 |
| Adjustments to reconcile decrease in net assets to net cash provided by operating activities: | | |
| Changes in assets (increase) decrease: | | |
| Grants and accounts receivable | | (90,019) |
| Prepaid assets | | (6,671) |
| Changes in liabilities increase (decrease) | | |
| Accounts payable | | 35,846 |
| Accrued expenses | | (16) |
| Deferred revenue | | 17,033 |
| Net cash provided by operating activities | \$ | <u><u>28,127</u></u> |

The accompanying notes are an integral part of these statements.

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

**Notes to the Financial Statements
December 31, 2011**

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, 2011**

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, 2011**

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>1/1/11</u> | <u>Addition</u> | <u>Retirement</u> | Balance <u>12/31/11</u> |
|--------------------------------|--------------------------|-----------------|-------------------|----------------------------|
| Office equipment | \$ 84,157 | - | - | 84,157 |
| Less: Accumulated depreciation | (84,157) | | | (84,157) |
| 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 TO END
DOMESTIC AND SEXUAL VIOLENCE**

**Notes to the Financial Statements
December 31, 2011**

4. ECONOMIC DEPENDENCE

Approximately 92% of Tennessee Coalition to End Domestic and Sexual Violence's revenues for the year ended December 31, 2011, 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 \$83,235 in 2011. 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.

7. SUBSEQUENT EVENTS

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

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 TO END DOMESTIC AND SEXUAL VIOLENCE

Schedule of Financial Assistance

For the Year ended December 31, 2011

| CFDA# | Program Name | Grant # /Edison ID | Grantor Agency | Deferred (Receivable) Balance 12/31/10 | Cash Receipts | Expenditures | Deferred (Receivable) Balance 12/31/11 |
|--|--|--------------------|---|--|---------------|--------------|--|
| 16.801 | VOCA - ARRA- Legal | 26618 | State of Tennessee - Office of Criminal Justice Programs | - | 51,727 | 89,602 | (37,875) |
| 16.803 | JAG-ARRA | 4516 | State of Tennessee - Office of Criminal Justice Programs | (40,119) | 158,075 | 117,956 | - |
| 16.556 | Coalitions - ARRA | 2009-EU-S6-00057 | U.S. Department of Justice - Office of Violence Against Women | (20,289) | 51,001 | 30,712 | - |
| 16.590 | Community Defined Solutions | 23915 | State of Tennessee - Office of Criminal Justice Programs | (15,310) | 51,001 | 378,315 | (77,870) |
| 16.589 | Tennessee Rural Sexual Assault Expansion Project | 2008 WRAX 0018 | U.S. Department of Justice - Office of Violence Against Women | (32,017) | 366,226 | 417,954 | (83,745) |
| 93.136 | DOH - Public Health Block Grant- Rape Prevention Education | GR1030170 | State of Tennessee Department of Health | (37,160) | 269,300 | 261,139 | (28,999) |
| 16.556 | Federal Domestic Violence and Sexual Assault Coalitions | 2010-MUAX-0005 | U.S. Department of Justice Office of Violence Against Women | (29,282) | 209,583 | 222,592 | (42,291) |
| N/A | Domestic Violence- State Coordinating Council | 22065 | State of Tennessee Department of Finance and Administration | 22,991 | 78,500 | 75,040 | 26,451 |
| N/A | Community Foundation | N/A | Community Foundation | - | 5,000 | - | 5,000 |
| N/A | Legal Clinic | N/A | Varoius | - | 10,000 | - | 10,000 |
| N/A | IOLTA | N/A | TN Bar Foundation | - | 23,000 | 23,000 | - |
| N/A | ALLSTATE | N/A | Allstate Foundation | 7,500 | - | 1,427 | 6,073 |
| 16.588 | STOP - ARRA | 29318 | State of Tennessee - Office of Criminal Justice Programs | (6,262) | 28,173 | 21,911 | - |
| N/A | Metro - Community Enhancement Fund | N/A | Metro- Nashville Government | (12,032) | 33,793 | 31,185 | (9,424) |
| 16.588 | STOP Violence Against Women Grant Award | 10164 | State of Tennessee - Office of Criminal Justice Programs | (15,791) | 106,674 | 111,054 | (20,171) |
| 93.591 | Family Violence Prevention | 2011-G991540 | U.S. Department of Health and Human Services | (25,935) | 230,385 | 235,239 | (30,789) |
| N/A | Senator Tommy Burks Victim Assistance Academy | 26365 | State of Tennessee - Office of Criminal Justice Programs | (11,023) | 95,734 | 95,863 | (11,152) |
| Total Federal and State Financial Assistance | | | | (214,729) | 1,768,172 | 2,112,989 | (294,792) |

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, 2011

| <u>Federal Financial Assistance Programs</u> | <u>Grantor Agency</u> | <u>CFDA Number</u> | <u>Expenditures</u> |
|---|---|------------------------|---------------------|
| ARRA - State Victim Assistance | U. S. Department of Justice | 16.801 | \$ 89,602 |
| ARRA - JAG ARRA | U. S. Department of Justice | 16.803 | \$ 117,956 |
| ARRA - State Domestic Violence and Sexual Assault Coalition | U. S. Department of Justice | 16.556 | \$ 253,304 |
| Legal Assistance for Victims | U. S. Department of Justice | 16.590 | \$ 378,315 |
| Violence Against Women | U. S. Department of Justice | 16.589 | \$ 417,954 |
| Injury Prevention | Federal - CDC | 93.136 | \$ 261,139 |
| Violence Prevention | U. S. Department of Justice | 16.588 | \$ 132,965 |
| Family Violence Prevention | U. S. Department of Health and Human Services | 93.591 | \$ 235,239 |
| Total | | | \$ <u>1,886,474</u> |

**COMPLIANCE AND
INTERNAL CONTROL**

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

134 NORTHLAKE DRIVE
HENDERSONVILLE, TN 37075

(615) 822-4177

**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 the financial statements of the Tennessee Coalition to End Domestic and Sexual Violence as of and for the year ended December 31, 2011, and have issued a report thereon dated February 28, 2012. 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

Management of Tennessee Coalition to End Domestic and Sexual Violence is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing the audit, I considered the Tennessee Coalition to End 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 to End 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 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*.

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.

John R Poole, CPA

February 28, 2012

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

134 NORTHLAKE DRIVE
HENDERSONVILLE, TN 37075

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

I have audited the compliance of the Tennessee Coalition to End 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 could have a direct and material effect on the major federal program for the year ended December 31, 2011. The Organization's major federal programs are 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 in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that 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 programs 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 could have a direct and material effect on the major federal program for the year ended December 31, 2011.

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 programs to determine the auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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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.

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 deficiencies, 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.

Jale R Poole, CPA

February 28, 2012

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

Schedule of Findings and Questioned Costs

December 31, 2011

Section I - Summary of Auditor's Results

Financial Statements

The Auditor's Report on the Financial Statements was an unqualified opinion.

Internal control over financial reporting:

There were no material weaknesses identified.

There were no significant deficiencies identified.

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

Federal Awards

Internal control over major programs:

There were no material weaknesses identified.

There were no significant deficiencies identified.

The auditor's report on compliance for major programs was unqualified.

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

The Major Program were:

CFDA# 16.590, Legal Assistance for Victims, CFDA# 16.589, Violence Against Women

Type A programs have been distinguished as those programs with expenditures greater than \$300,000.

The Legal Assistance for Victims and Violence Against Women programs met this threshold.

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.