

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT  
YEAR ENDED DECEMBER 31, 2022**

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
FINANCIAL STATEMENTS,  
SUPPLEMENTAL INFORMATION  
AND  
INDEPENDENT AUDITORS' REPORT  
YEAR ENDED DECEMBER 31, 2022**

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Edmondson, Betzler & Dame  
Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### 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, 2022, 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 present fairly, in all material respects, the financial position of Tennessee Coalition to End Domestic and Sexual Violence as of December 31, 2022, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 opinions.

### 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 and *Government 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 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 and *Government 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.

## Independent Auditors' Report (continued)

### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of financial assistance and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and other supplement information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information, except for the portion marked "unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of financial assistance and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2023 on our consideration of Tennessee Coalition to End Domestic and Sexual Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our 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 Tennessee Coalition to End Domestic and Sexual Violence's 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 Tennessee Coalition to End Domestic and Sexual Violence's internal control over financial reporting and compliance.



Brentwood, Tennessee

July 12, 2023

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2022**

**ASSETS**

CURRENT ASSETS:	
Cash	\$ 105,630
Grants receivable	1,058,325
Prepaid expenses	6,496
Total current assets	<u>1,170,451</u>
PROPERTY AND EQUIPMENT:	
Office equipment	114,156
Less: accumulated depreciation	<u>86,299</u>
Net property and equipment	27,857
Right of use asset	<u>108,283</u>
TOTAL ASSETS	<u><u>\$ 1,306,591</u></u>

**LIABILITIES AND NET ASSETS**

CURRENT LIABILITIES:	
Accounts payable	\$ 146,101
Deferred revenues - private grants	47,985
Right of use liability - current portion	<u>54,415</u>
Total current liabilities	<u>248,501</u>
Long term right of use liability	<u>53,868</u>
NET ASSETS:	
Without donor restrictions	<u>1,004,222</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,306,591</u></u>

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, 2022**

Support and revenue	
Grants - Federal, State and Local	\$ 2,728,790
Donations	172,804
Private grants	111,455
Conference fees	22,163
Memberships	7,200
Miscellaneous income	7,100
Interest	808
Total support and revenues	<u>3,050,320</u>
Expenses:	
Program costs	2,490,997
Fundraising	80,661
Management and general	172,267
Total expenses	<u>2,743,925</u>
Increase in net assets	306,395
Beginning of year net assets	<u>697,827</u>
End of year net assets	<u><u>\$ 1,004,222</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, 2022

	Program Services	Fund Raising	Management and General	Total
Salaries and wages	\$ 1,306,258	\$ 14,198	\$ 99,389	\$ 1,419,846
Contracted services	472,204	-	4,770	476,974
Employee benefits	224,638	2,581	30,985	258,205
Supplies	91,081	33,830	5,205	130,115
Client assistance	105,028	-	-	105,028
Occupancy	93,609	-	9,258	102,867
Printing and publication	83,645	-	4,402	88,047
Travel and conferences	87,131	-	-	87,131
Fundraising expense	-	30,052	-	30,052
General insurance	-	-	13,495	13,495
Dues and fees	8,541	-	-	8,541
Equipment rental and maintenance	8,386	-	-	8,386
Telephone	6,845	-	360	7,205
Postage	3,631	-	112	3,743
Depreciation	-	-	2,143	2,143
Bad debt expense	-	-	1,375	1,375
Bank fees	-	-	523	523
Micellaneous	-	-	250	250
	<u>\$ 2,490,997</u>	<u>\$ 80,661</u>	<u>\$ 172,267</u>	<u>\$ 2,743,926</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, 2022**

Cash flows from operating activities:	
Increase in net assets	\$ 306,395
Adjustments to reconcile increase in net assets to net cash used in operating activities:	
Forgiveness of payroll protection loan	(227,625)
Contribution of donated furniture	(30,000)
Depreciation	2,143
Increase in grants receivables	(275,553)
Decrease in accounts receivables	3,964
Decrease in prepaid expenses	15,132
Decrease in accounts payable	(28,494)
Decrease in deferred revenue	(88,547)
Decrease in other liabilities	<u>(7,129)</u>
Net cash used in operating activities	<u>(329,714)</u>
Net decrease in cash	(329,714)
Cash, beginning of the year	<u>435,344</u>
Cash, end of the year	<u><u>\$ 105,630</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, 2022**

**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, 2022**

**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 depreciation expense of \$2,143 for the year ended December 31, 2022.

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, 2022**

**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, 2022, 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, 2022 financial statements.

**NOTE 2 - ECONOMIC DEPENDENCE**

Approximately 82% of Tennessee Coalition to End Domestic and Sexual Violence's revenue for the year ended December 31, 2022, 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	\$ 402,230
US Department of Justice	629,787
State of Tennessee Department of Finance and Administration	25,141
State of Tennessee Office of Criminal Justice Programs	1,167
	<u>\$ 1,058,325</u>



**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2022**

**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.

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

**NOTE 5 - OPERATING LEASE**

The Organization has an operating lease primarily for office space. The Organization's lease has remaining lease terms of twenty-three months.

The components of lease expense are as follows:

Operating lease costs	<u>\$ 16,322</u>
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Supplemental balance sheet information related to lease is as follows:

Operating lease:

Operating lease right-of-use asset	<u>\$ 108,283</u>
Current portion of long-term lease obligation	\$ 54,415
Long-term lease obligation	<u>53,868</u>
Total operating lease obligation	<u>\$ 108,283</u>

The operating lease term remaining is two years. The weighted average discount rate for the operating lease agreement is 5%.

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2022**

**NOTE 5 - OPERATING LEASE (CONTINUED)**

Maturity of lease obligation is as follows:

<u>Year ending December 31,</u>	
2023	\$ 58,603
2024	55,232
Total lease payments	<u>113,835</u>
Less: imputed interest	<u>(5,552)</u>
Total	<u>\$ 108,283</u>

**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 \$1,163,955 of financial assets available within one year of the statement financial position date consisting of cash of \$105,630 and grants receivable of \$1,058,325. 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 \$450,000. 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, 2022**

CFDA#	Program Name	Grant # / Edison ID	Deferred (Receivable) Balance 12/31/21	Cash Receipts	Expenditures	Deferred (Receivable) Balance 12/31/22
<u>U.S. Department of Health and Human Services</u>						
93.671	Covid - Family Violence Prevention	1901TNSDVC	(31,896)	129,235	129,235	(31,896)
93.591	Family Violence Prevention	2015G991540	(241,537)	381,425	296,867	(156,979)
93.591	Family Violence Prevention - Covid	2015G991540	(96,231)	152,005	55,774	-
93.136	DOH - Public Health Block Grant - Rape Prevention Education	GR196126201	(51,171)	307,019	393,772	(137,924)
93.136	Covid - DOH - Centers for Disease Control and Prevention	NUS4CE002305-03-01	(13,095)	13,095	-	-
93.136	Delta	NUS4CE002305-01	(80,162)	434,054	429,323	(75,431)
93.136	Covid - Delta	NUS4CE002305-01	(16,210)	16,210	-	-
Total U.S. Department of Health and Human Services			(530,302)	1,433,043	1,304,971	(402,230)
<u>U.S. Department of Justice - Office of Violence Against Women</u>						
16.589	Tennessee Rural Sexual Assault Expansion Project	2015 WRAX 0028	(19,462)	141,748	223,836	(101,550)
16.575	VOCA Immigration Legal Clinic	30662	(87,029)	198,220	222,469	(111,278)
16.575	VOCA, Training and TA	35692	(17,453)	82,907	82,346	(16,892)
16.556	Federal Domestic Violence and Sexual Assault Coalitions	2017-MU-AX-0021	(36,006)	20,000	212,056	(228,062)
16.529	Education, Training, and Enhanced Services to End Violence Against Women with Disabilities	2020-FW-AX-K003	(25,806)	25,806	-	-
16.524	Legal Assistance to Victims	2016 WL-AX 0053	(38,550)	130,575	264,030	(172,005)
Total U.S. Department of Justice - Office of Violence Against Women			(224,306)	599,256	1,004,737	(629,787)
<u>U.S. Small Business Administration</u>						
59.073	Payroll Protection Loan Program (PPP)		-	227,625	227,625	-
Total federal financial assistance			(754,608)	2,259,924	2,537,333	(1,032,017)

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, 2022**

CFDA#	Program Name	Grant # / Edison ID	Deferred (Receivable) Balance 12/31/21	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	(17,183)	75,299	83,257	(25,141)
<u>State of Tennessee Office of Criminal Justice Programs</u>						
N/A	Senator Tommy Burks Victim Assistance Academy	58007	(9,279)	98,014	89,902	(1,167)
<u>State of Tennessee Department of Human Services</u>						
N/A	Metro - Community Enhancement Fund	L-3436	(1,702)	20,000	18,298	-
	Total state and local financial assistance		(28,164)	193,313	191,457	(26,308)
	Total federal and state financial assistance		(782,772)	2,453,237	2,728,790	(1,058,325)

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, 2022**

<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	\$ 823,095
Family Violence Prevention and Services / State Domestic Violence Coalitions	93.591	352,641
Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services	93.671	<u>129,235</u>
Total U.S. Department of Health and Human Services		<u>1,304,971</u>
<u>U.S. Department of Justice - Office of Violence Against Women</u>		
Legal Assistance to Victims	16.524	264,030
State Domestic Violence and Sexual Assault Coalition	16.556	212,056
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	223,836
Crime Victim Assistance	16.575	<u>304,815</u>
Total U.S. Department of Justice		<u>1,004,737</u>
Total expenditures of federal awards		<u>\$ 2,309,708</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, 2022  
(UNAUDITED)**

Sharon Wolfe	Chair
Rebecca Demaree	Vice Chair
Micki Yearwood	Secretary
Sheena Murphy, CPA	Treasurer
Regina McDevitt	Past Chair
Carol Burton	Board Member
Sarah Davis	Board Member
Chuck Guarneri	Board Member
Kelly Holmes	Board Member
Anna-Vija McClain	Board Member
Gretchen Walls	Board Member
Van Wolfe	Board Member
Stacy Miller	Board Member
Angela Benefield	Board Member
Jennifer Escue	Executive Director
Shawndell Miller	Director of Finance and Administration

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

## **COMPLIANCE AND INTERNAL CONTROL**





Edmondson, Betzler & Dame  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
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 (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, 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 July 12, 2023.

**Report on 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) as a basis for designing 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.

## Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our 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 our testing of internal control and compliance and the results 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.



July 12, 2023  
Brentwood, TN





Edmondson, Betzler & Dame  
Certified Public Accountants

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

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Tennessee Coalition to End Domestic and Sexual Violence's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Tennessee Coalition to End Domestic and Sexual Violence's major federal programs for the year ended December 31, 2022. The Tennessee Coalition to End Domestic and Sexual Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our 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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of The Tennessee Coalition to End Domestic and Sexual Violence and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of The Tennessee Coalition to End Domestic and Sexual Violence's compliance with the compliance requirements referred to above.

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

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Tennessee Coalition to End Domestic and Sexual Violence's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Tennessee Coalition to End Domestic and Sexual Violence's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Tennessee Coalition to End Domestic and Sexual Violence's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Tennessee Coalition to End Domestic and Sexual Violence's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of The Tennessee Coalition to End Domestic and Sexual Violence's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



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

**Report on 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 a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Brentwood, Tennessee

July 12, 2023

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR END DECEMBER 31, 2022**

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
Material weakness identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to federal awards?	No
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance [2 CFR 200.516(a)]?	No
Identification of major programs:	
Injury Prevention and Control Research	93.136
Crime Victim Assistance	16.575
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

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

TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR END DECEMBER 31, 2022

**Section II - Financial Statement Findings**

None reported

**Section III - Federal Award Findings and Questioned Costs**

None reported

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, 2022**

There were no prior year comments.