

**TENNESSEE COALITION TO END  
DOMESTIC AND SEXUAL VIOLENCE  
FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

# 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

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, 2012, 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, 2012, 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 April 30, 2013, 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.

The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tennessee Coalition to End Domestic and Sexual Violence's basic financial statements. The Supplemental Information is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. 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. The Supplemental Information have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including 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 State of America. In our opinion, the Supplemental Information, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Jake R Poole, CPA

April 30, 2013

# TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

## Statement of Financial Position

December 31, 2012

### Assets

Current assets:

Cash	\$ 309,292
Grants receivable	223,062
Accounts receivable	155
Prepaid expenses	6,750
Total current assets	<u>539,259</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>539,259</u>
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### Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 84,977
Accrued expenses	10,483
Deferred revenues - government grants	28,255
Deferred revenues - private grants	18,164
Total current liabilities	<u>141,879</u>

Net assets:

Unrestricted	359,773
Temporarily restricted	37,607
Total net assets	<u>397,380</u>

Total liabilities and net assets	\$ <u>539,259</u>
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# TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

## Statement of Activities

For the year ended December 31, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenue			
Public support:			
Grants - State and Federal	\$ 1,894,006	-	1,894,006
Private grants	264,534	-	264,534
Conference and training fees	16,390	-	16,390
Memberships	10,550	-	10,550
Donations	17,519	-	17,519
Total public support	<u>2,202,999</u>	<u>-</u>	<u>2,202,999</u>
Other Revenue			
Miscellaneous	977	-	977
Interest	861	18	879
Total other revenue	<u>1,838</u>	<u>18</u>	<u>1,856</u>
Expenses:			
Program costs	2,112,569	-	2,112,569
Fundraising	5,383	-	5,383
Management and general	108,778	-	108,778
Total expenses	<u>2,226,730</u>	<u>-</u>	<u>2,226,730</u>
Increase (decrease) in net assets	<u>(21,893)</u>	<u>18</u>	<u>(21,875)</u>
Beginning of year net assets	381,666	37,589	419,255
End of year net assets	<u>\$ 359,773</u>	<u>37,607</u>	<u>397,380</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, 2012

	Program Services	Fund Raising	Management and General	Total
Salaries and wages	\$ 761,963	5,000	61,258	828,221
Employee benefits	154,781	383	13,076	168,240
Occupancy	84,561	-	8,363	92,924
Postage	6,192	-	192	6,384
Printing and publication	44,031	-	2,317	46,348
Telephone	10,209	-	537	10,746
Travel and conferences	185,508	-	-	185,508
Supplies	39,301	-	2,069	41,370
Contracted services	799,671	-	7,500	807,171
General insurance	-	-	10,209	10,209
Dues and fees	8,406	-	1,637	10,043
Equipment rental and maintenance	11,790	-	620	12,410
Client assistance	6,156	-	-	6,156
Miscellaneous	-	-	1,000	1,000
Total expenses	\$ 2,112,569	5,383	108,778	2,226,730



# TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

## Statement of Cash Flows

For the year ended December 31, 2012

Cash flows from operating activities:	
Support and revenue received	\$ 2,323,760
Other income received	1,856
Cash paid for:	
Salaries and related expenses	(996,461)
Program and support services	(1,257,641)
Net cash provided by operating activities	<u>71,514</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	71,514
Cash and cash equivalents at beginning of year	237,778
Cash and cash equivalents at end of year	<u>\$ 309,292</u>

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

Increase (decrease) in net assets	\$ (21,875)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Changes in assets (increase) decrease:	
Grants and accounts receivable	120,761
Prepaid assets	(80)
Changes in liabilities increase (decrease)	
Accounts payable	(24,097)
Accrued expenses	(2,090)
Deferred revenue	(1,105)
Net cash provided by operating activities	<u>\$ 71,514</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, 2012

## 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, 2012

**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, 2012

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>1/1/12</u>	<u>Addition</u>	<u>Retirement</u>	Balance <u>12/31/12</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, 2012

**4. ECONOMIC DEPENDENCE**

Approximately 86% of Tennessee Coalition to End Domestic and Sexual Violence's revenues for the year ended December 31, 2012, 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 \$92,924 in 2012. 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, 2012**

CFDA#	Program Name	Grant # /Edison ID	Grantor Agency	Deferred (Receivable) Balance 12/31/11	Cash Receipts	Expenditures	Deferred (Receivable) Balance 12/31/12
16.801	VOCA - ARRA- Legal	26618	State of Tennessee - Office of Criminal Justice Programs	(37,875)	125,514	87,639	-
16.588	STOP-ARRA - Legal	19122	State of Tennessee - Office of Criminal Justice Programs	-	42,808	42,808	-
16.801	VOCA - ARRA	18843	U.S. Department of Justice - Office of Violence Against Women	-	21,055	50,357	(29,302)
16.590	Community Defined Solutions	23915	State of Tennessee - Office of Criminal Justice Programs	(77,870)	481,146	403,276	-
16.524	Legal Assistance to Victims	2012 WLAX 0053	U.S. Department of Justice - Office of Violence Against Women	-	6,134	20,153	(14,019)
16.589	Tennessee Rural Sexual Assault Expansion Project	2008 WRAX 0018	U.S. Department of Justice - Office of Violence Against Women	(83,745)	513,381	473,931	(44,295)
93.136	DOH - Public Health Block Grant- Rape Prevention Education	GR1030170	State of Tennessee Department of Health	(28,999)	269,299	265,587	(25,287)
16.556	Federal Domestic Violence and Sexual Assault Coalitions	2012-MUAX-0006	U.S. Department of Justice Office of Violence Against Women	(42,291)	208,632	197,128	(30,787)
N/A	Domestic Violence- State Coordinating Council	22065	State of Tennessee Department of Finance and Administration	26,451	78,500	80,555	24,396
N/A	Community Foundation	N/A	Community Foundation	5,000	5,000	5,000	5,000
N/A	Legal Clinic	N/A	Various	10,000	-	8,389	1,611
N/A	Baptist Healing Trust	N/A	Baptist Healing Trust	-	6,000	-	6,000
16.588	TLETA	N/A	TLETA	-	19,997	19,997	-
N/A	Community Shares	N/A	Community Shares	-	11,153	11,153	-
N/A	IOLTA	N/A	TN Bar Foundation	-	23,160	19,300	3,860
N/A	ALLSTATE	N/A	Allstate Foundation	6,073	-	520	5,553
N/A	Metro - Community Enhancement Fund	L-2844	Metro- Nashville Government	(9,424)	38,790	43,761	(14,395)
16.588	STOP Violence Against Women Grant Award	19122	State of Tennessee - Office of Criminal Justice Programs	(20,171)	115,616	113,477	(18,032)
93.591	Family Violence Prevention	2012G991540	U.S. Department of Health and Human Services	(30,789)	212,933	219,653	(37,509)
N/A	Senator Tommy Burks Victim Assistance Academy	GR1235848	State of Tennessee - Office of Criminal Justice Programs	(11,152)	97,573	95,856	(9,435)
<b>Total Federal and State Financial Assistance</b>				<u>(294,792)</u>	<u>2,276,691</u>	<u>2,158,540</u>	<u>(176,641)</u>

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, 2012

<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	\$ 137,996
		16.524	20,153
State Domestic Violence and Sexual Assault Coalition	U. S. Department of Justice	16.556	\$ 197,128
Legal Assistance for Victims	U. S. Department of Justice	16.590	\$ 403,276
Violence Against Women	U. S. Department of Justice	16.589	\$ 473,931
Injury Prevention	Federal - CDC	93.136	\$ 265,587
Violence Prevention	U. S. Department of Justice	16.588	\$ 176,282
Family Violence Prevention	U. S. Department of Health and Human Services	93.591	\$ 219,653
Total			\$ <u>1,894,006</u>



**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 the financial statements of the Tennessee Coalition to End Domestic and Sexual Violence as of and for the year ended December 31, 2012, and have issued a report thereon dated April 30, 2013. 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*

April 30, 2013

**JOHN R. POOLE, CPA**  
**CERTIFIED PUBLIC ACCOUNTANT**

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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, 2012. 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, 2012.

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.

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.

*Joh R Poole, CPA*

April 30, 2013

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

## **Schedule of Findings and Questioned Costs**

December 31, 2012

### **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.

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 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 Programs were:

16.589, Rural Domestic Violence

16.590, Grants to Encourage Arrest Policies and eEnforcement of Protection Orders

16.801, Recovery Act - State Victim Assistance Formula

93.136, Injury Prevention and Control Research

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

16.589, Rural Domestic Violence, and

16.590, Grants to Encourage Arrest Policies and eEnforcement of Protection Orders

Tennessee Coalition to End Domestic and Sexual Violence was not 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.