

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT  
YEAR ENDED DECEMBER 31, 2020**

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
FINANCIAL STATEMENTS,  
SUPPLEMENTAL INFORMATION  
AND  
INDEPENDENT AUDITORS' REPORT  
YEAR ENDED DECEMBER 31, 2020**

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Edmondson, Betzler & Dame  
Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

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

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, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tennessee Coalition to End Domestic and Sexual Violence, as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters – Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the other supplementary information are presented for purposes of additional analysis and are not a required part of the 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 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including and comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 information is 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 January 18, 2022 on our consideration of Tennessee Coalition to End Domestic and Sexual Violence's internal control over financial reporting and the tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of the testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of 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.

*Elizabeth A. Dams, PKHC*

January 18, 2022  
Brentwood, TN

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2020**

**ASSETS**

**CURRENT ASSETS:**

Cash	\$ 212,250
Grants receivable	728,351
Accounts receivables	2,930
Prepaid expenses	10,719
Total current assets	<u>954,250</u>

**PROPERTY AND EQUIPMENT:**

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

**TOTAL ASSETS**

\$ 954,250

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES:**

Accounts payable	\$ 134,434
Accrued expenses	7,129
Deferred revenues - private grants	132,914
Current portion of long term debt	<u>30,440</u>
Total current liabilities	<u>304,917</u>

Long term debt

6,165

**NET ASSETS:**

Without donor restrictions	<u>643,168</u>
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**TOTAL LIABILITIES AND NET ASSETS**

\$ 954,250

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, 2020**

Support and revenue	
Grants - Federal, State and Local	\$ 2,046,337
Private grants	378,793
Donations	115,873
In kind revenue	39,549
Memberships	19,684
Interest	138
Total support and revenues	<u>2,600,374</u>
Expenses:	
Program costs	2,442,636
Fundraising	41,841
Management and general	137,418
Total expenses	<u>2,621,895</u>
Decrease in net assets	(21,521)
Beginning of year net assets	<u>664,689</u>
End of year net assets	<u><u>\$ 643,168</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, 2020**

	Program Services	Fund Raising	Management and General	Total
Salaries and wages	\$ 1,043,740	\$ 11,345	\$ 79,415	\$ 1,134,500
Contracted services (including in kind services of \$28,549)	676,335	-	6,543	682,878
Client assistance	329,429	-	-	329,429
Employee benefits	178,496	2,052	24,620	205,168
Occupancy	102,250	-	10,112	112,362
Supplies	49,715	18,465	2,841	71,021
Travel and conferences (including in kind services of \$11,000)	33,415	-	-	33,415
General insurance	-	-	12,739	12,739
Dues and fees	10,245	-	-	10,245
Fundraising expense	-	9,979	-	9,979
Equipment rental and maintenance	8,509	-	-	8,509
Telephone	5,384	-	283	5,667
Printing and publication	2,545	-	134	2,679
Postage	2,573	-	80	2,653
Bank fees	-	-	651	651
	<u>\$ 2,442,636</u>	<u>\$ 41,841</u>	<u>\$ 137,418</u>	<u>\$ 2,621,895</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, 2020**

Cash flows from operating activities:	
Decrease in net assets	\$ (21,521)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:	
Increase in grants receivables	(205,109)
Decrease in accounts receivables	2,370
Increase in prepaid expenses	(2,672)
Increase in accounts payable	8,336
Decrease in accrued expenses	(4,914)
Increase in deferred revenue	<u>68,065</u>
Net cash used in operating activities	<u>(155,445)</u>
Cash flows from financing activities:	
Proceeds from issuance of note payable	<u>36,605</u>
Net cash provided by financing activities	<u>36,605</u>
Net decrease in cash	(118,840)
Cash, beginning of the year	<u>331,090</u>
Cash, end of the year	<u><u>\$ 212,250</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, 2020**

**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, 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Donated Services

Tennessee Coalition to End Domestic and Sexual Violence receives many hours of donated time from various citizens. It is impractical to estimate a value for these services, as such no such value has been placed on these services in the Tennessee Coalition to End Domestic and Sexual Violence's financial statements.

Depreciation

Depreciation is provided for over the estimated useful lives of the assets. Assets are depreciated using the straight-line method of depreciation. The Organization capitalizes all purchases of property, plant and equipment with a cost of \$5,000 and a life of three years or more. There was no depreciation expense for the year ended December 31, 2020.

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, 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Deferred Revenue

Deferred revenue is recorded when monies have been received in advance of the Organization's completion of the requirements to earn such funds. Once the requirements have been completed, revenues are recorded.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Events Occurring After Reporting Date

The Organization has evaluated events and transactions that occurred after December 31, 2021, through the date of the issued financial statements. During this period, there were no material recognizable subsequent events that required recognition in our disclosures to the December 31, 2020 financial statements.

**NOTE 2 - ECONOMIC DEPENDENCE**

Approximately 78% of Tennessee Coalition to End Domestic and Sexual Violence's revenues for the year ended December 31, 2020, 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	\$ 92,160
US Department of Justice	348,599
State of Tennessee Department of Finance and Administration	15,204
State of Tennessee Office of Criminal Justice Programs	6,288
State of Tennessee Department of Human Services	266,100
	<u>\$ 728,351</u>

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2020**

**NOTE 4 - LONG TERM DEBT**

The Organization received an SBA loan for \$36,605 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels.

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

Maturities of long-term debt are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2021	\$ 30,440
2022	6,165
Total	<u>\$ 36,605</u>

On August 4, 2021, the Organization received forgiveness in full for their PPP loan.

**NOTE 5 - OPERATING LEASE**

The Organization leases office space. The operating lease was \$9,271 per month at year end. Rental expense for this operating lease was \$112,362 in 2020.

Future minimum payments are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2021	\$ 115,728
2022	78,691
Total	<u>\$ 194,419</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.



**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

**NOTE 7 - LIQUIDITY AND AVAILABILITY OF RESOURCES**

The Organization has \$943,531 of financial assets available within one year of the statement financial position date consisting of cash of \$212,250, grants receivable of \$728,351, and accounts receivable of \$2,930. 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 \$409,000. 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, 2020**

CFDA#	Program Name	Grant # / Edison ID	Deferred (Receivable) Balance 12/31/19	Cash Receipts	Expenditures	Deferred (Receivable) Balance 12/31/20
<u>U.S. Department of Health and Human Services</u>						
93.671	Covid - Family Violence Prevention	1901TNSDVC	-	27,132	27,132	-
93.591	Family Violence Prevention	2015G991540	(60,982)	341,896	280,914	-
93.136	DOH - Public Health Block Grant - Rape Prevention Education	GR1544765	(30,309)	224,616	236,533	(42,226)
93.136	Covid - DOH - Centers for Disease Control and Prevention	NUS4CE002305-03-01	-	-	13,628	(13,628)
93.136	Delta	NUS4CE002305-01	(133,375)	463,800	354,922	(24,497)
93.136	Covid - Delta	NUS4CE002305-01	-	72,424	84,233	(11,809)
Total U.S. Department of Health and Human Services			(224,666)	1,129,868	997,362	(92,160)
<u>U.S. Department of Justice - Office of Violence Against Women</u>						
16.589	Tennessee Rural Sexual Assault Expansion Project	2015 WRAX 0028	(73,230)	234,039	201,821	(41,012)
16.575	VOCA Immigration Legal Clinic	30662	(46,195)	197,252	170,179	(19,122)
16.575	VOCA, Training and TA	35692	-	35,755	72,319	(36,564)
16.556	Federal Domestic Violence and Sexual Assault Coalitions	2017-MU-AX-0021	(55,178)	166,473	227,116	(115,821)
16.529	Education, Training, and Enhanced Services to End Violence Against Women with Disabilities	2020-FW-AX-K003	-	-	11,874	(11,874)
16.524	Legal Assistance to Victims	2016 WL-AX 0053	(78,267)	154,270	200,209	(124,206)
Total U.S. Department of Justice - Office of Violence Against Women			(252,870)	787,789	883,518	(348,599)
Total federal financial assistance			(477,536)	1,917,657	1,880,880	(440,759)

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, 2020**

CFDA#	Program Name	Grant # / Edison ID	Deferred (Receivable) Balance 12/31/19	Cash Receipts	Expenditures	Deferred (Receivable) Balance 12/31/20
<u>State of Tennessee Department of Finance and Administration</u>						
N/A	Domestic Violence - State Coordinating Council	36016	(17,590)	70,451	68,065	(15,204)
<u>State of Tennessee Office of Criminal Justice Programs</u>						
N/A	Senator Tommy Burks Victim Assistance Academy	40819	(6,347)	28,475	28,416	(6,288)
<u>State of Tennessee Department of Human Services</u>						
N/A	TN Cares	N/A	-	-	224,539	(224,539)
<u>State of Tennessee Department of Human Services</u>						
N/A	Metro - Community Enhancement Fund	L-3436	(21,769)	49,184	68,976	(41,561)
	Total state and local financial assistance		(45,706)	148,110	389,996	(287,592)
	Total federal and state financial assistance		(523,242)	2,065,767	2,270,876	(728,351)

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, 2020**

<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	\$ 689,316
Family Violence Prevention and Services / State Domestic Violence Coalitions	93.591	280,914
Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services	93.671	<u>27,132</u>
Total U.S. Department of Health and Human Services		<u>997,362</u>
<u>U.S. Department of Justice - Office of Violence Against Women</u>		
Legal Assistance to Victims	16.524	200,209
Education, Training, and Enhanced Services to End Violence Against Women with Disabilities	16.529	11,874
State Domestic Violence and Sexual Assault Coalition	16.556	227,116
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	201,821
Crime Victim Assistance	16.575	<u>242,498</u>
Total U.S. Department of Justice		<u>883,518</u>
Total expenditures of federal awards		<u>\$ 2,878,242</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, 2020**

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

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

## **COMPLIANCE AND INTERNAL CONTROL**





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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Tennessee Coalition to End Domestic and Sexual Violence which comprise the statement of financial position as of December 31, 2020, 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 January 18, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Tennessee Coalition to End Domestic and Sexual Violence's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tennessee Coalition to End Domestic and Sexual Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tennessee Coalition to End Domestic and Sexual Violence's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during the audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tennessee Coalition to End Domestic and Sexual Violence's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, we do not express such an opinion. The results of the tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of This Report

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

*Edmond B. J. Betzler, Jr., DAME, PLLC*

January 18, 2022  
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 UNIFORM GUIDANCE**

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

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

We have audited the Tennessee Coalition to End Domestic and Sexual Violence's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020. The Tennessee Coalition to End Domestic and Sexual Violence's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for each of the Tennessee Coalition to End Domestic and Sexual Violence's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted the audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Tennessee Coalition to End Domestic and Sexual Violence's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the Organization's compliance.



## Opinion on Each Major Federal Program

In our opinion, Tennessee Coalition to End Domestic and Sexual Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

## Report on Internal Control Over Compliance

Management of the Tennessee Coalition to End Domestic and Sexual Violence is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing the audit of compliance, we considered the Tennessee Coalition to End Domestic and Sexual Violence's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Tennessee Coalition to End Domestic and Sexual Violence's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with the types of compliance requirements of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Purpose of This Report

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



January 18, 2022  
Brentwood, TN

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR END DECEMBER 31, 2020**

**Section I – Summary of Auditor's Results**

Financial Statements

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

Internal control over financial reporting:

There were no material weaknesses identified.

Significant deficiency – None reported.

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

Federal Awards

Internal control over major programs:

There were no material weaknesses identified.

Significant deficiency – None reported.

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

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

The Major Programs were:

93.136, Injury Prevention and Control Research

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

None.

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

**Section II – Financial Statement Findings**

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

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

There were no findings related to Federal Awards.

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

**TENNESSEE COALITION TO END DOMESTIC AND SEXUAL VIOLENCE  
SCHEDULE OF DISPOSITION OF PRIOR YEAR COMMENTS  
YEAR ENDED DECEMBER 31, 2020**

There were no prior year comments.