

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.**

JUNE 30, 2008 AND JUNE 30, 2007

**WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2008**

	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to Financial Statements	6-8
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	9-10
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	11-12
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	13-15
SCHEDULE OF FEDERAL AND STATE EXPENDITURES	16
NOTE TO THE SCHEDULE OF FEDERAL AND STATE EXPENDITURES	17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	18
CORRECTIVE ACTION PLAN	



Bennett & Dobbins PLLC

CERTIFIED PUBLIC ACCOUNTANTS

317 Cleveland Avenue
Fairmont, WV 26554-1604
Telephone: (304) 366-4295 Fax: (304) 366-4311

GARY K. BENNETT, MBA-CPA
ZACHARY D. DOBBINS, CPA

September 1, 2008

Board of Directors
West Virginia Foundation for Rape Information and Services, Inc.
Fairmont, West Virginia

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statements of financial position of West Virginia Foundation for Rape Information and Services, Inc. (a nonprofit organization) as of June 30, 2008 and June 30, 2007, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. 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 audits contained in Government Auditing 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 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Virginia Foundation for Rape Information and Services, Inc. as of June 30, 2008 and June 30, 2007, 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, we have also issued a report dated September 1, 2008 on our consideration of West Virginia Foundation for Rape Information and Services, Inc.'s internal control over financial reporting and our 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 our 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 important for assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal and state 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 summary schedule of prior audit findings is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Bennett and Dobbins PLLC

Bennett and Dobbins PLLC

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30,**

	<u>2008</u>	<u>2007</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 72,463	\$ 85,475
Prepaid Insurance	1,079	1,079
Due from State Agencies	<u>90,054</u>	<u>57,635</u>
TOTAL CURRENT ASSETS	163,596	144,189
PLANT AND EQUIPMENT		
Furniture and Equipment	51,122	50,606
Less: Accumulated Depreciation	<u>(44,424)</u>	<u>(41,711)</u>
NET PLANT AND EQUIPMENT	<u>6,698</u>	<u>8,895</u>
TOTAL ASSETS	<u>\$ 170,294</u>	<u>\$ 153,084</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 69,893	\$ 70,209
Compensated Absences	4,605	4,381
Grants Payable	<u>60,422</u>	<u>32,640</u>
TOTAL CURRENT LIABILITIES	134,920	107,230
LONG-TERM LIABILITIES		
Compensated Absences	<u>9,351</u>	<u>8,894</u>
TOTAL LIABILITIES	144,271	116,124
NET ASSETS		
Unrestricted	(655)	4,320
Temporarily Restricted	<u>26,678</u>	<u>32,640</u>
TOTAL NET ASSETS	<u>26,023</u>	<u>36,960</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 170,294</u>	<u>\$ 153,084</u>

See accompanying notes to the financial statements.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
SUPPORT, REVENUE & RECLASSIFICATIONS			
Violence Against Women Prevention	\$ -	\$ 255,510	\$ 255,510
Rape Prevention	-	53,108	53,108
Stop Violence Against Women Grant	42,943	-	42,943
VOCA	-	24,000	24,000
Office on Violence Against Women	-	59,116	59,116
State Sexual Assault & Domestic Violence Coalition Grant	-	34,122	34,122
Primary Care Support	-	51,614	51,614
WV Rural Advocate Network	-	135,813	135,813
West Virginians to End Sexual Violence Against Women with Disabilities	-	115,349	115,349
Shelter Alliance	744	-	744
Dues	225	-	225
Interest	55	-	55
Other	1,572	-	1,572
Net Assets Released From Restrictions	<u>734,594</u>	<u>(734,594)</u>	<u>-</u>
TOTAL SUPPORT, REVENUE & RECLASSIFICATIONS	780,133	(5,962)	774,171
EXPENSES			
Program Services	708,665	-	708,665
Administration and General	<u>76,443</u>	<u>-</u>	<u>76,443</u>
TOTAL EXPENSES	<u>785,108</u>	<u>-</u>	<u>785,108</u>
CHANGE IN NET ASSETS	(4,975)	(5,962)	(10,937)
NET ASSETS - BEGINNING OF PERIOD	<u>4,320</u>	<u>32,640</u>	<u>36,960</u>
NET ASSETS - ENDING	<u>\$ (655)</u>	<u>\$ 26,678</u>	<u>\$ 26,023</u>

See accompanying notes to the financial statements.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
SUPPORT, REVENUE & RECLASSIFICATIONS			
Violence Against Women Prevention	\$ -	\$ 250,927	\$ 250,927
Rape Prevention	-	46,035	46,035
Stop Violence Against Women Grant	49,906	-	49,906
VOCA	-	23,919	23,919
Office on Violence Against Women	-	42,849	42,849
Intercollegiate Council			
Crime Victim Assistance/Discretionary Grants	-	35,000	35,000
Primary Care Support	-	64,938	64,938
Sexual Violence Study & Strategic Plan	12,893	-	12,893
West Virginians to End Sexual Violence Against Women with Disabilities	-	85,206	85,206
Shelter Alliance	2,171	-	2,171
Dues	225	-	225
Interest	68	-	68
Other	1,984	-	1,984
Net Assets Released From Restrictions	<u>538,288</u>	<u>(538,288)</u>	<u>-</u>
TOTAL SUPPORT, REVENUE & RECLASSIFICATIONS	605,535	10,586	616,121
EXPENSES			
Program Services	522,470	-	522,470
Administration and General	<u>68,540</u>	<u>-</u>	<u>68,540</u>
TOTAL EXPENSES	<u>591,010</u>	<u>-</u>	<u>591,010</u>
CHANGE IN NET ASSETS	14,525	10,586	25,111
NET ASSETS - BEGINNING OF PERIOD	<u>(10,205)</u>	<u>22,054</u>	<u>11,849</u>
NET ASSETS - ENDING	\$ <u><u>4,320</u></u>	\$ <u><u>32,640</u></u>	\$ <u><u>36,960</u></u>

See accompanying notes to the financial statements.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>PROGRAM SERVICES</u>	<u>ADMINISTRATION AND GENERAL</u>	<u>TOTAL</u>
Program Support	\$ 305,348	\$ -	\$ 305,348
Contract Services	16,349	-	16,349
Salaries and Wages	174,462	49,336	223,798
Employee Benefits	17,763	5,998	23,761
Payroll Taxes	14,481	5,580	20,061
State Awareness	51,410	-	51,410
Training	31,311	-	31,311
Travel	29,239	-	29,239
Professional Fees	-	2,150	2,150
Telephone	4,386	4,386	8,772
Office Supplies & Expense	-	3,436	3,436
Postage	435	436	871
Printing	32,440	-	32,440
Insurance	-	3,525	3,525
Other	28,003	-	28,003
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES BEFORE DEPRECIATION	705,627	74,847	780,474
	<hr/>	<hr/>	<hr/>
DEPRECIATION	3,038	1,596	4,634
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	\$ <u>708,665</u>	\$ <u>76,443</u>	\$ <u>785,108</u>

See accompanying notes to the financial statements.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>PROGRAM SERVICES</u>	<u>ADMINISTRATION AND GENERAL</u>	<u>TOTAL</u>
Program Support	\$ 229,393	\$ -	\$ 229,393
Contract Services	8,689	-	8,689
Salaries and Wages	136,126	44,304	180,430
Employee Benefits	12,101	2,775	14,876
Payroll Taxes	11,376	4,158	15,534
State Awareness	52,664	-	52,664
Training	23,284	-	23,284
Travel	23,634	-	23,634
Professional Fees	-	2,050	2,050
Telephone	2,906	2,906	5,812
Office Supplies & Expense	-	3,408	3,408
Postage	458	457	915
Printing	16,271	-	16,271
Insurance	-	4,172	4,172
Other	3,633	-	3,633
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES BEFORE DEPRECIATION	520,535	64,230	584,765
DEPRECIATION	<hr/> 1,935	<hr/> 4,310	<hr/> 6,245
TOTAL EXPENSES	<hr/> \$ 522,470	<hr/> \$ 68,540	<hr/> \$ 591,010

See accompanying notes to the financial statements.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30,**

CASH FLOWS FROM OPERATING ACTIVITIES:	<u>2008</u>	<u>2007</u>
Change in Net Assets	\$ (10,937)	\$ 25,111
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) By Operating Activities:		
Depreciation	4,634	6,245
(Increase) Decrease in:		
Accounts Receivable	(32,419)	13,096
Increase (Decrease) In:		
Accounts Payable	(316)	7,738
Grants Payable	27,782	10,586
Accrued Vacation	681	2,976
	<u> </u>	<u> </u>
NET CASH PROVIDED (USED) PROVIDED FROM OPERATIONS	(10,575)	65,752
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Equipment	<u>(2,437)</u>	<u>(1,744)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(2,437)</u>	<u>(1,744)</u>
NET INCREASE (DECREASE) IN CASH	(13,012)	64,008
CASH - BEGINNING OF YEAR	<u>85,475</u>	<u>21,467</u>
CASH - END OF YEAR	\$ <u><u>72,463</u></u>	\$ <u><u>85,475</u></u>

See accompanying notes to the financial statements.

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008 AND JUNE 30, 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. PURPOSE

West Virginia Foundation for Rape Information and Services, Inc. was established June 22, 1982 to provide a comprehensive coordination of statewide rape information and services. The Organization receives a Preventive Health Services Block Grant the majority of which is sub-granted to nine rape and assault crisis agencies across West Virginia.

b. BASIS OF PRESENTATION

The Organization has adopted Statement of Financial Accounting Standard No. 116, "Accounting for Contributions Received and Contributions Made" (SFAS No. 116). The Organization has also adopted Statement of Financial Accounting Standard (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows. There are no permanently restricted assets as of June 30, 2008 and June 30, 2007.

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

c. REVENUE RECOGNITION

Unconditional grants and promises to give are recorded when grant or promise is made. Conditional grants and promises to give are recorded when related condition is met. Project income is recognized in the period received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Donor-imposed restrictions that are fulfilled in the same period they are received are recorded as unrestricted support.

Revenues are recognized when earned.

d. PROPERTY AND EQUIPMENT

Furniture and equipment are stated at cost or fair market value at date of donation. Depreciation is computed on a straight-line basis over the estimated useful lives of the respective assets. All assets are capitalized.

e. TAX-EXEMPT STATUS

West Virginia Foundation for Rape Information and Services, Inc. is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986.

f. 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.

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT.)
JUNE 30, 2008 AND JUNE 30, 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

g. CASH

The organization has a checking account with a local bank which is F.D.I.C. insured. For the purpose of the statement of cash flows, the Organization has only the checking account which it considers cash. At various times throughout the June 30, 2008 and June 30, 2007 year the Organization had amounts at one institution in excess of F.D.I.C. coverage. This represents a potential risk for loss.

h. FUNDING

The Terms of the VAWA Contract require that twenty-five percent of the monies received must be spent for Educational purposes. During the fiscal years June 30, 2008 and June 30, 2007 the organization incurred \$241,925 and \$252,662 in Educational Expenses which represents over 25 percent of monies received from VAWA.

i. DONATED SERVICES

Donated services are recognized as contributions in accordance with SFAS No. 116, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. No services received by the Organization met these requirements.

2. COMPENSATED ABSENCES

Compensated absences are included in these financial statements at the employees current hourly rate for June 30, 2008 and June 30, 2007 for vacation time only, sick time does not vest.

3. RETIREMENT PLAN

During the fiscal year, the Organization established a Simplified Employee Pension (SEP) plan under Section 408 (k) of the Internal Revenue Code. The plan is non-contributory and is administered by Prudential. Under the plan, a predetermined contribution is made to the individual retirement account of each eligible employee, based on a percentage of his annual compensation. To be eligible an employee must be at least 21 years old, have worked at least 3 years of the immediately preceding 5 years, and not a member under a collective bargaining agreement or whose total compensation for the year is less than \$400. During fiscal years June 30, 2008 and June 30, 2007, the Organization contributed a total of \$8,142 and \$7,139 to the retirement plan.

4. DEPRECIATION

Assets are being depreciated on a straight-line basis as follows:

Furniture and Fixtures	5-10 years
Equipment	5 years

Depreciation expense for the years ended June 30, 2008 and June 30, 2007 totaled \$4,634 and \$6,245.

5. RISK AND UNCERTAINTIES

The majority of the funding for the operation of West Virginia Foundation For Rape Information and Services, Inc. comes from a Preventive Health Services Block Grant. A loss of or decrease in this funding could adversely affect the operation of the Organization.

**WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 JUNE 30, 2008 AND JUNE 30, 2007**

6. RELATED PARTY TRANSACTIONS

During the fiscal years June 30, 2008 and June 30, 2007, West Virginia Foundation For Rape Information and Services, Inc. granted Task Force on Domestic Violence, Hope, Inc., a grant in the amount of \$34,479 & \$26,771. There was a payable due to Task Force on Domestic Violence, Hope, Inc. in the amount of \$3,597 as of June 30, 2008 and \$6,887 as of June 30, 2007. They also received a grant from Task Force on Domestic Violence, Hope, Inc. for \$24,060 and \$23,919 for fiscal years June 30, 2008 and June 30, 2007. These Organization's have a common Board Member relationship.

7. ADVERTISING COSTS

West Virginia Foundation For Rape Information and Services, Inc. expenses advertising costs as incurred.

8. TEMPORARILY RESTRICTED ASSETS

Temporarily restricted assets are available for the following purposes:

6/30/08	Rape Prevention & Education	\$	26,678
6/30/07	Rape Prevention & Education		32,640

Net Assets were released from donor restrictions by incurring expenses satisfying the purpose by donors as follows:

Rape Prevention & Education	<u>6/30/08</u>	<u>6/30/07</u>
	<u>\$734,594</u>	<u>\$538,288</u>

9. FUNCTIONAL EXPENSES

Expenses are charged based on direct expenditures incurred. Other expenses that are common to program expenses and general or administrative expenses are allocated on a statistical basis.

**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**



Bennett & Dobbins PLLC

CERTIFIED PUBLIC ACCOUNTANTS

317 Cleveland Avenue
Fairmont, WV 26554-1604
Telephone: (304) 366-4295 Fax: (304) 366-4311

GARY K. BENNETT, MBA-CPA
ZACHARY D. DOBBINS, CPA

September 1, 2008

Board of Directors
West Virginia Foundation for Rape Information and Services, Inc.
Fairmont, WV

**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**

We have audited the financial statements of West Virginia Foundation for Rape and Information Services, Inc. as of and for the year ended June 30, 2008 and have issued our report thereon dated September 1, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Virginia Foundation for Rape and Information Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Virginia Foundation for Rape and Information Services, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of West Virginia Foundation for Rape and Information Services, Inc.'s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting as items 08-1, 08-2 and 08-3.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by the organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider item 08-2 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Virginia Foundation for Rape and Information Services, Inc.'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 financial statement amounts. 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 our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that I have reported to management of West Virginia Foundation for Rape and Information Services, Inc., in a separate letter dated September 1, 2008.

West Virginia Foundation for Rape and Information Services, Inc. responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit West Virginia Foundation for Rape and Information Services, Inc. responses and, accordingly, we express no opinion on them.

This report is intended for the information and use of the audit committee, management, and federal and state awarding agencies and pass-through entities. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Bennett & Dobbins PLLC

Bennett & Dobbins PLLC

**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**



Bennett & Dobbins PLLC

CERTIFIED PUBLIC ACCOUNTANTS

317 Cleveland Avenue
Fairmont, WV 26554-1604
Telephone: (304) 366-4295 Fax: (304) 366-4311

GARY K. BENNETT, MBA-CPA
ZACHARY D. DOBBINS, CPA

September 1, 2008

Board of Directors
West Virginia Foundation For Rape Information and Services, Inc.
Fairmont, WV

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of West Virginia Foundation for Rape and Information Services, Inc. with the types of compliance requirements described in the "U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 2008. West Virginia Foundation for Rape and Information Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of West Virginia Foundation for Rape and Information Services, Inc.'s management. Our responsibility is to express an opinion on West Virginia Foundation for Rape and Information Services, Inc.'s compliance based on our audit.

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 OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 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 West Virginia Foundation for Rape and Information Services, Inc.'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. Our audit does not provide a legal determination of West Virginia Foundation for Rape and Information Services, Inc.'s compliance with those requirements.

In our opinion, West Virginia Foundation for Rape and Information Services, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of West Virginia Foundation for Rape and Information Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered West Virginia Foundation for Rape and Information Services, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 District's internal control over compliance.

A control deficiency in an organization's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the organization's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information and use of the audit committee, management, and federal and state awarding agencies and pass-through entities. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Bennett & Dobbins PLLC
Bennett & Dobbins PLLC

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008**

**WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? X Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? X Yes None Reported

Noncompliance material to financial statements noted?

 Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes X None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of OMB Circular A-133?

 Yes X No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.588	Violence Against Women Formula Grants
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program
16.556	Grants to State Sexual Assault and Domestic Violence Coalitions
16.529	Education, Training, and Enhanced Services to end Violence Against and Abuse of Women with Disabilities

Dollar threshold used to distinguish between type A and type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

 Yes X No

**WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
YEAR ENDED JUNE 30, 2008**

II. FINANCIAL STATEMENT FINDINGS

08-1

SEGREGATION OF DUTIES

CONDITION: Responsibility for approving, executing, and recording transactions and custody of the resulting asset arising from the transaction is not assigned to separate individuals. This is a repeat finding from prior years.

CRITERIA: An internal control system that has appropriate segregation of duties. The Organization has implemented limited controls with the available staff.

CAUSE: The Organization has limited staff to segregate duties properly.

EFFECT: Because of the failure to segregate duties, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

RECOMMENDATION: Responsibilities of approval, execution, recording and custody should be distributed among the office staff to the best degree possible. However, we recognize that complete segregation of duties is not economically feasible for the Organization.

RESPONSE OF OFFICIALS: The Board will segregate duties as much as possible with the limited staff available.

08-2

DRAFTING OF FINANCIAL STATEMENTS

CONDITION: The Organization does not have adequate staff to prepare the financial statements in accordance with generally accepted accounting principles. This is a repeat finding from prior years.

CRITERIA: The Organization should have a certified public accountant on the Board or hire an individual that could prepare financial statements in accordance with generally accepted accounting principles.

CAUSE: Limited resources.

EFFECT: Unknown.

RECOMMENDATION: Find a board member or hire an individual that is a certified public accountant to prepare or review the draft financial statements.

RESPONSE OF OFFICIALS: It is not cost efficient to prepare their own financial statements.

**WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
YEAR ENDED JUNE 30, 2008**

08-3

CASH IN EXCESS OF F.D.I.C.

CONDITION:

It was noted during the audit the Organization has cash accounts in excess of F.D.I.C.

CRITERIA:

The Organization would monitor cash accounts monthly and transfer any amounts in excess of F.D.I.C. coverage to another bank.

CAUSE:

Receive checks in excess of \$100,000 through no fault of the Organization.

EFFECT:

The cash balances were not adequately protected during the year.

RECOMMENDATION:

Review the accounts monthly and transfer amounts in excess of F.D.I.C. to another bank.

RESPONSE OF OFFICIALS:

Transfers of grant monies into the account are made only when absolutely necessary to maintain a lower balance. The only time normally that the bank balance exceeds the 100,000 amount is when we receive a large drawdown from the WV Department of Health & Human Resources.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

**SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS**

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008**

<u>GRANTOR AGENCY</u>	<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>EXPENDITURES</u>
U.S. Department of Health and Human Services				
Passed Through State of West Virginia:				
Department of Health and Human Resources	Injury Prevention & Control Research & State & Community Based Programs	93.136	G080591 & G070551	\$ 255,510
	Preventive Health & Health Services Block Grant	93.991	G080591 & G070551	53,108
U.S. Department of Justice				
	Violence Against Women Formula Grants	16.588	2004-SW-AX-0062	59,116
	Grants to States Sexual Assault and Domestic Violence Coalitions	16.556	2007-SW-AX-0015	34,122
	Education and Training to end Violence Against and Abuse of Women with Disabilities	16.529	2006-FX-AX-K00L	115,349
	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2007-WR-AX-0012	135,813
Passed Through State of West Virginia:				
Division of Criminal Justice Services Passed Through Hope, Inc.	Crime Victim Assistance	16.575	07-920	24,000
Division of Criminal Justice Services	Violence Against Women Formula Grants	16.588	06-1013 & 07-2005 & 08-3001	<u>42,943</u>
			TOTAL FEDERAL EXPENDITURES	<u>\$ 719,961</u>
West Virginia Department of Health Human Resources	Primary Care & General Revenue	N/A	G080551	<u>\$ 51,614</u>
			TOTAL STATE EXPENDITURES	<u>\$ 51,614</u>

See accompanying notes to the financial statements.

**WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2008**

Note 1 Basis of Presentation:

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of West Virginia Foundation for Rape Information and Services, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 Subrecipients

The WV Foundation For Rape Information and Services, Inc. provided federal and state awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Injury Prevention and Control		
Research & Community Based Programs	93.136	\$ 136,638
Preventive Health & Health Services Block Grant	93.991	38,971
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	16.589	93,739
Primary Support – State Award	N/A	36,000
		<u>305,348</u>

**WEST VIRGINIA FOUNDATION FOR RAPE AND INFORMATION SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2008**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Reference Number:

07-1 Uncorrected.

07-2 Uncorrected.

CORRECTIVE ACTION PLAN



West Virginia Foundation for Rape Information and Services, Inc.

112 Braddock Street, Fairmont, WV 26554 304-366-9500 FAX 304-366-9501

CONTACT
Huntington
Rape Crisis
Counseling
Huntington
304-399-1111

Family
Refuge
Center
Lewisburg
304-645-6334

Family
Service
REACH
Program
Charleston
304-340-3676

Hope, Inc.
Fairmont
304-367-1100

Rape and
Domestic
Violence
Information
Center
Morgantown
304-292-5100

Sexual
Assault Help
Center
Wheeling
304-234-8519

Shenandoah
Women's
Center
Martinsburg
304-263-8292

Women's Aid
In Crisis
Elkins
1-800-339-1185

Women's
Resource
Center
Beckley
304-255-2559

September 4, 2008

U.S. Department of Justice:

The West Virginia Foundation for Rape Information and Services, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2008. Name and address of independent public accounting firms: Bennett & Dobbins PLLC, 317 Cleveland Avenue, Fairmont, WV 26554. Audit period: July 1, 2007 through June 30, 2008.

The findings from the June 30, 2008 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule. Section I of the schedule, Summary of Audit Results, does not include findings and is not addressed.

II. Findings – Financial Statement Audit

Reportable Conditions

08-1 Segregation of Duties

Recommendation: It is recommended that the responsibility of approval, execution, recording and custody be distributed among individuals to the degree possible. However, we recognize that complete segregation of duties is not economically feasible.

Action Taken: To the extent possible, the Organization has segregated its duties. Any further segregation of duties would not be economically feasible.

08-2 Drafting of Financial Statements

Recommendation: Find a board member or hire an individual that is a certified public accountant to prepare or review the draft financial statements.

Action Taken: It is not cost efficient to prepare our own financial statements.

08-3 Cash in Excess of F.D.I. C.

Recommendation: Review the accounts monthly and transfer amounts in excess of F.D.I.C. to another bank.

Action Taken: Transfers of grant monies into the account are made only when absolutely necessary to maintain a lower balance. The only time normally that the bank balance exceeds the 100,000 amount is when we receive a large drawdown from WV Department of Health and Human Resources.

III. Findings and Questioned Costs – Major Federal Award Program Audit

None.

If there are any questions regarding this plan, please contact Nancy Hoffman, at (304) 366-9500.

Sincerely yours,

Nancy Hoffman
State Coordinator