

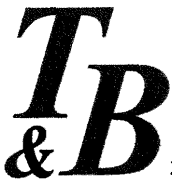
**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.**

**INDEPENDENT AUDITOR'S REPORT AND
RELATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
JUNE 30, 2021 AND 2020**

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Tetrick & Bartlett, PLLC

**Certified Public Accountants
Consultants**

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of West Virginia Foundation for Rape Information and Services, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years 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 audits. We conducted our audits 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 from 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 West Virginia Foundation for Rape Information and Services, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements for the year ended June 30, 2021, West Virginia Foundation for Rape Information and Services, Inc. adopted new accounting guidance ASU Number 2014-09, *Revenue from Contracts with Customers (Topic 606)*. For the year ended June 30, 2020, West Virginia Foundation for Rape Information and Services, Inc. adopted new accounting guidance ASU Number 2016-18, *Statement of Cash Flows (Topic 230)*. Our opinion is not modified with respect to this matter.

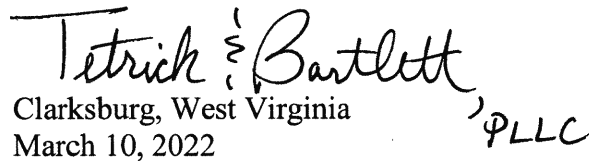
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of state grant receipts and expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also 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 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, these schedules are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2022, on our consideration of West Virginia Foundation for Rape Information and Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of West Virginia Foundation for Rape Information and Services, Inc.'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 West Virginia Foundation for Rape Information and Services, Inc.'s internal control over financial reporting and compliance.


Clarksburg, West Virginia
March 10, 2022
PLLC

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

	2021	2020
ASSETS		
Current Assets		
Cash	\$ -0-	\$ -0-
Grants receivable	301,516	231,305
Prepaid expenses	<u>1,485</u>	<u>1,485</u>
Total current assets	<u>303,001</u>	<u>232,790</u>
Property and Equipment		
Furniture and equipment	51,122	51,122
Less: accumulated depreciation	(51,122)	(51,122)
Net property and equipment	<u>-0-</u>	<u>-0-</u>
TOTAL ASSETS	\$ <u>303,001</u>	\$ <u>232,790</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Other liabilities	\$ 79,040	\$ 2,286
Accounts payable	24,317	93,643
Accrued payroll	6,310	-0-
Accrued compensated absences	<u>19,667</u>	<u>16,950</u>
Total current liabilities	<u>129,334</u>	<u>112,879</u>
Net Assets		
Net assets without donor restrictions	108,171	95,712
Net assets with donor restrictions	<u>65,496</u>	<u>24,199</u>
Total net assets	<u>173,667</u>	<u>119,911</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>303,001</u>	\$ <u>232,790</u>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenue			
Rape Prevention Education and Preventative Health Block Grant	\$ 404,456	\$ 26,005	\$ 430,461
Sexual Assault Services Program Grant	262,578	19,419	281,997
Rural Domestic Violence, Sexual Assault, and Stalking Assistance Program	179,065	-0-	179,065
Stop Violence Against Women Grants	158,075	-0-	158,075
Grants to Encourage Arrest Policies	223,027	-0-	223,027
Campus Grant	107,699	-0-	107,699
Grants to State Sexual Assault Coalitions	238,838	-0-	238,838
WV Sexual Assault Intervention and Prevention Grant	217,471	-0-	217,471
Sexual Assault Kit Initiative Program	18,852	-0-	18,852
Victim Assistance Training and Technical Assistance Grant	57,311	-0-	57,311
Symposium and training	3,852	-0-	3,852
Dues	4,250	-0-	4,250
Other support	2,423	700	3,123
Interest income	<u>15</u>	<u>-0-</u>	<u>15</u>
Total support and revenue	1,877,912	46,124	1,924,036
Net assets released from restrictions	<u>4,027</u>	<u>(4,027)</u>	<u>-0-</u>
Total support, revenue, and reclassifications	1,881,939	42,097	1,924,036
Expenses			
Program services	1,723,624	800	1,724,424
Supporting activities:			
Management and general	<u>145,856</u>	<u>-0-</u>	<u>145,856</u>
Total expenses	1,869,480	800	1,870,280
Change in net assets	12,459	41,297	53,756
Net assets – beginning of year	<u>95,712</u>	<u>24,199</u>	<u>119,911</u>
Net assets – end of year	\$ <u>108,171</u>	\$ <u>65,496</u>	\$ <u>173,667</u>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
Support and Revenue			
Rape Prevention Education and Preventative Health Block Grant	\$ 394,960	\$ 4,027	\$ 398,987
Sexual Assault Services Program Grant	310,006	-0-	310,006
Rural Domestic Violence, Sexual Assault, and Stalking Assistance Program	185,977	-0-	185,977
Stop Violence Against Women Grants	208,545	-0-	208,545
Grants to Encourage Arrest Policies	238,654	-0-	238,654
Campus Grant	179,828	-0-	179,828
Grants to State Sexual Assault Coalitions	148,827	-0-	148,827
WV Sexual Assault Intervention and Prevention Grant	243,021	-0-	243,021
Sexual Assault Kit Initiative Program	51,644	-0-	51,644
Symposium and training	2,004	-0-	2,004
Dues	4,125	-0-	4,125
Other support	4,540	-0-	4,540
Interest income	<u>12</u>	<u>-0-</u>	<u>12</u>
Total support and revenue	1,972,143	4,027	1,976,170
Net assets released from restrictions	<u>38,240</u>	<u>(38,240)</u>	<u>-0-</u>
Total support, revenue, and reclassifications	2,010,383	(34,213)	1,976,170
Expenses			
Program services	1,848,172	-0-	1,848,172
Supporting activities:			
Management and general	<u>165,302</u>	<u>-0-</u>	<u>165,302</u>
Total expenses	2,013,474	-0-	2,013,474
Change in net assets	(3,091)	(34,213)	(37,304)
Net assets – beginning of year	<u>98,803</u>	<u>58,412</u>	<u>157,215</u>
Net assets – end of year	\$ <u>95,712</u>	\$ <u>24,199</u>	\$ <u>119,911</u>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Expenses			
Contractual services and grants	\$ 785,086	\$ -0-	\$ 785,086
Salaries and wages	435,815	107,332	543,147
Training and education	178,023	-0-	178,023
Program support	151,179	-0-	151,179
Employee benefits	61,239	11,024	72,263
Payroll taxes and related	34,691	8,521	43,212
State awareness	38,012	-0-	38,012
Travel	1,202	226	1,428
Telephone	8,594	1,614	10,208
Office supplies and other expense	21,593	4,055	25,648
Professional fees	-0-	8,600	8,600
Insurance	-0-	4,337	4,337
Postage	780	147	927
Printing	<u>8,210</u>	<u>-0-</u>	<u>8,210</u>
Total expenses before depreciation expense	1,724,424	145,856	1,870,280
 Depreciation expense	 <u>-0-</u>	 <u>-0-</u>	 <u>-0-</u>
 Total functional expenses	 \$ <u>1,724,424</u>	 \$ <u>145,856</u>	 \$ <u>1,870,280</u>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Expenses			
Contractual services and grants	\$ 955,154	\$ -0-	\$ 955,154
Salaries and wages	381,267	100,119	481,386
Training and education	180,961	31,934	212,895
Program support	147,391	-0-	147,391
Employee benefits	56,164	9,552	65,716
Payroll taxes and related	32,604	7,663	40,267
State awareness	61,548	-0-	61,548
Travel	10,687	1,886	12,573
Telephone	7,306	1,942	9,248
Office supplies and expense	11,501	3,057	14,558
Professional fees	-0-	6,350	6,350
Insurance	-0-	2,655	2,655
Postage	540	144	684
Printing	<u>3,049</u>	<u>-0-</u>	<u>3,049</u>
Total expenses before depreciation expense	1,848,172	165,302	2,013,474
 Depreciation expense	 <u>-0-</u>	 <u>-0-</u>	 <u>-0-</u>
 Total functional expenses	 \$ <u>1,848,172</u>	 \$ <u>165,302</u>	 \$ <u>2,013,474</u>

See accompanying notes and independent auditor's report.

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

	2021	2020
Cash Flows from Operating Activities		
Change in net assets	\$ 53,756	\$ (37,304)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	-0-	-0-
(Increase) decrease in:		
Grants receivable	(70,211)	(66,544)
Prepaid expenses	-0-	-0-
Increase (decrease) in:		
Other liabilities	76,754	2,286
Accounts payable	(69,326)	93,643
Accrued payroll	6,310	-0-
Accrued compensated absences	<u>2,717</u>	<u>2,719</u>
Net cash used by operating activities	<u>-0-</u>	<u>(5,200)</u>
 Net increase (decrease) in cash	 -0-	 (5,200)
Cash at beginning of year	<u>-0-</u>	<u>5,200</u>
Cash at end of year	\$ <u>-0-</u>	\$ <u>-0-</u>
 Cash and Cash Equivalents and Restricted Cash Consist of:		
Cash and cash equivalents	\$ <u>-0-</u>	\$ <u>-0-</u>
	\$ <u>-0-</u>	\$ <u>-0-</u>
 Supplemental Disclosure of Cash Flow Information		
Cash paid for interest	\$ <u>-0-</u>	\$ <u>-0-</u>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

Nature of Activities

West Virginia Foundation for Rape Information and Services, Inc. (Organization) was established on June 22, 1982 to provide a comprehensive coordination of statewide rape information services, to educate and train persons on the issues surrounding sexual violence, and to promote and implement sexual violence prevention and intervention activities. The Organization's programs and projects are funded mainly through federal and state grants.

Basis of Accounting and Reporting

West Virginia Foundation for Rape Information and Services, Inc. uses the accrual basis of accounting under which expenses are recorded when incurred, not when paid, and income is recorded when earned, not when received.

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of West Virginia Foundation for Rape Information and Services, Inc. are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives.

The financial statements are prepared in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, Not-for-Profit Entities, Presentation of Financial Statements. During 2019, the Organization adopted the provisions of Accounting Standards Updated ("ASU") 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities, which improves the current net asset classification and the related information presented in the financial statements and notes about the Organization's liquidity, financial performance, and cash flows.

Furthermore, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restriction.

Net Assets Without Donor Restriction – Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

Net Assets With Donor Restriction – Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Organization has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

Unconditional promises to give are recognized as revenue and included in receivables in the period the promise is given. Such unconditional promises to give are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year.

Contributions of long-lived assets are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations regarding how those long-lived assets are to be used, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Revenue Recognition

Revenue from Exchange Transactions – The Organization recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Organization records the following exchange transaction revenue in its statement of operations for the year ending June 30, 2021.

Grant Income – The Organization receives grants from various agencies to work independently and with Rape Crisis Centers and other allied professionals to develop and strengthen intervention and prevention programs in the state that address sexual violence and stalking. This revenue is recognized by the Organization as it is earned.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

Contributions – Unconditional promises to give that are expected to be collected within one year are recorded as receivables at their estimated realizable value in the year made. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows.

Other Revenue – Other revenue consists primarily of dues and membership fees and credit card rewards that are recognized at the end of the fiscal year as earned.

Accounting Pronouncements Adopted

For the Year Ended June 30, 2021

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The core principle of this new guidance is that "an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services." During August 2015, FASB further amended this guidance and issued ASU No. 2015-14, *Revenue from Contracts with Customers*. These new standards address the timing of reporting revenues from contracts with customers and related disclosures. In 2020, the FASB delayed the effective date for nonpublic companies and not-for-profit organizations that have not yet applied the revenue recognition standard to do so for annual reporting periods beginning after December 15, 2019. The adoption of this standard did not have a material effect on the Organization's financial statements.

For the Year Ended June 30, 2020

In 2020, the Organization adopted the provisions of FASB ASU 2016-18, *Statement of Cash Flows (Topic 230)*. This ASU requires that a statement of cash flows explain the change during the period in the total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the consolidated statement of cash flows. The amendments in the ASU do not provide a definition of restricted cash or restricted cash equivalents. The Organization has applied the provisions of ASU 2016-18 retrospectively to all periods presented with no effect on net assets or previously issued financial statements.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

Recently Issued Accounting Standards

The following accounting pronouncements were recently issued by the FASB:

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. This ASU requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded on the consolidated statement of financial position upon the commencement of all leases except for short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the effect of leases in the consolidated statement of activities and changes in net assets and the consolidated statement of cash flows will be substantially unchanged from the existing lease accounting guidance. In 2020, the FASB delayed the effective date for nonpublic entities to fiscal years beginning after December 15, 2021. Early adoption is permitted. The Organization is currently evaluating the full effect that the adoption of this standard will have on the financial statements.

Income Tax Status

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore, has no provision for federal or state income taxes.

The Organization's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2019, 2020, and 2021 are subject to examination by the IRS, generally for 3 years after they were filed.

Cash and Cash Equivalents

For purposes of the cash flow statement, the Organization considers cash to be cash and cash equivalents. The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. For the years ended June 30, 2021 and 2020, the Organization did not hold any cash equivalents.

Concentrations of Credit Risk Arising from Cash Deposits

Cash on hand and deposits with financial institutions are maintained in one checking account and are presented as cash in the accompanying financial statements.

The Organization maintains its cash in a bank deposit account at a financial institution. The balance in the bank is recommended to be insured by the Federal Deposit Insurance Corporation. At June 30, 2021 and 2020, the Organization's insured actual cash balance totaled \$75,665 and \$183,415, respectively.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

Concentrations of Credit Risk Arising from Accounts Receivable

The Organization's revenues consist mainly of government grants. The ultimate collection of the grants receivable resulting from this type of revenue is dependent upon the governmental entities income and payment ability.

Grants Receivable

Grants receivable and the related revenues are recorded when expenses applicable to grants operating on a cost reimbursement basis have been incurred. The Organization's grants receivable consist primarily of receivables from federal and state granting agencies and are deemed fully collectible; consequently, no provision for uncollectible accounts is considered necessary.

Inventory

Purchases of supplies are expensed as incurred.

Property and Equipment

Property and equipment are recorded at cost or approximate market value at date of gift, less accumulated depreciation. The organization employs the straight-line method of computing depreciation based on the estimated useful lives (ranging from five to seven years) of the assets.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Interest Costs

All interest costs have been expensed as incurred.

Operating Lease

During the period, the Organization rented a storage facility under a month to month operating lease.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

Donated Services

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise. However many individuals volunteer time and perform a variety of tasks that assist the Organization with specific programs, solicitations and various committee assignments.

Advertising

Advertising costs are charged to operations in the period in which the advertisement is placed.

Functional Expenses

The costs of providing program and supporting activities have been presented on a functional basis in the statement of functional expenses, and are summarized in the statement of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain expenses are charged to program or supporting services as incurred, allocated expenses were charged on the basis of estimates of time and effort or other statistical bases.

2. Major Customer

For the year ended June 30, 2021 and 2020, the Organization received approximately 75% and 77% of its grant funding from one federal grantor agency. Furthermore, 51 % and 42% of this funding was received directly from the federal grantor agency, and 49% and 58% was passed-through state agencies for the year ending June 30, 2021 and 2020. A loss or substantial reduction in this funding could have a significant impact on the Organization.

3. Fair Value

Determination of Fair Value

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. The fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is best determined based upon quoted market prices. However, in many instances, there are no quoted market prices for the company's various financial instruments. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Accordingly, the fair value estimates may not be realized in an immediate settlement of the instrument.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

The fair value guidance provides a consistent definition of fair value, which focuses on exit price in an orderly transaction (that is, not a forced liquidation or distressed sale) between market participants at the measurement date under current market conditions. If there has been a significant decrease in the volume and level of activity for the asset or liability, a change in valuation technique or the use of multiple valuation techniques may be appropriate. In such instances, determining the price at which willing market participants would transact at the measurement date under current market conditions depends on the facts and circumstances and requires the use of significant judgment. The fair value is a reasonable point within the range that is most representative of under current market conditions.

The fair value of the Organization's cash and cash equivalents, grants receivable, accounts payable, and accrued expenses approximate their carrying amounts due to the short-term nature of these instruments.

4. Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor-imposed restrictions or internal designations.

	2021	2020
Cash and cash equivalents and restricted cash	\$ -0-	\$ -0-
Grants receivable	301,516	231,305
Prepaid expenses	<u>1,485</u>	<u>1,485</u>
Total financial assets	303,001	232,790
Less: Contractual or donor-imposed restrictions and Board designations	<u>65,496</u>	<u>24,199</u>
Financial assets available to meet cash needs for expenditures within one year	\$ <u>237,505</u>	\$ <u>208,591</u>

The Organization's policy is to manage its financial assets to be available for general expenditures, liabilities, and other obligations as they become due. As presented, a portion of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the due date of financial position.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

5. Property and Equipment

Purchases of property and equipment are capitalized at cost. Donated assets are capitalized, in accordance with Organization guidelines, at the estimated fair value at the date of receipt. The Organization capitalizes purchased or donated property and equipment based on an assessment of the individual asset's useful life and cost or fair value. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

<u>Class of Property</u>	<u>Useful Life in Years</u>
Furnishings and equipment	5-7

Property and equipment are comprised of the following at June 30,:

	2021	2020
Equipment	\$ 51,122	\$ 51,122
Less: Accumulated depreciation	(51,122)	(51,122)
Property and equipment (net)	\$ <u>-0-</u>	\$ <u>-0-</u>

6. Leases

Operating Leases

The Organization rents a storage facility on a month to month basis or under an operating lease agreement. Rental expense for the year ended June 30, 2021 and 2020 amounted to \$1,320 and \$1,320.

7. Related Party Transactions

The Organization's board of directors includes directors and members of management of certain subrecipients and contractually obligated organizations (related parties). The amount charged to expense to these related parties was approximately \$740,337 and \$930,079 for the year ended June 30, 2021 and 2020.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

8. Net Assets with Restrictions

Certain grants allow for disbursement requests in advance of related expenses and certain other grants disburse awards based on a schedule of payments rather than as related expenses are incurred. At June 30, 2021 and 2020, temporarily restricted net assets consisted of grant funding received in advance of related expenses. These grant funds will be reclassified to unrestricted net assets as expenses are incurred that satisfy the purpose restrictions.

	2021	2020
Purpose restriction:		
Preventative health and health services	\$ 26,005	\$ 4,027
SANE training	20,072	20,172
Sexual Assault services program	<u>19,419</u>	<u>-0-</u>
Total	\$ <u>65,496</u>	\$ <u>24,199</u>

9. Accrued Compensated Absences

Accrued vacation is included in these financial statements at the employee's current hourly rate at June 30, 2021 and 2020. These amounts are accrued for future absences that are attributable to the employees' services already rendered, and only amounts that may be carried forward to periods subsequent to that in which they were earned.

10. Retirement Plan

The Organization established a Simplified Employee Pension plan (Plan) under Section 408(k) for the Internal Revenue Code. The Plan is non-contributory and is administered by Prudential. To be eligible an employee must be 21 years of age, have worked at least 3 of the immediately preceding 5 years, and not be covered under a collective bargaining agreement. Under the Plan, a predetermined contribution is made to the individual retirement account of each eligible employee, based on a percentage of their annual compensation. However, there is no annual requirement or minimum/maximum amount. The Organization contributed \$18,484 and \$18,085 to the Plan for the year ending June 30, 2021 and 2020.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

11. Subsequent Events – COVID-19

The spread of the novel coronavirus (COVID-19) has severely impacted many local economies around the world. In many countries, businesses and organizations are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Governments and financial institutions have responded with monetary and fiscal interventions to try to stabilize economic conditions. The Organization has determined that these events are non-adjusting subsequent events. Accordingly, the financial net position and changes in net position as of and for the year ended June 30, 2021 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and financial responses remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial net position and results of the Organization for future periods.

12. Subsequent Events

The West Virginia Foundation for Rape Information and Services, Inc. has evaluated subsequent events through March 10, 2022, the date the financial statements were available to be issued.

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

**WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.
SCHEDULE OF STATE GRANT RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Grant Name</u>	<u>Grant Identification Number</u>	<u>Period of Award</u>	<u>Total Grant Award</u>	<u>Grant Beginning Balance at 7/1/2020</u>	<u>Current Year Receipts</u>	<u>Current Year Expenditures</u>	<u>Grant Ending Balance at 6/30/2021</u>
West Virginia Department of Health and Human Resources: Bureau for Public Health							
Sexual Assault Intervention and Prevention	G210159	7/1/2020 – 6/30/2021	\$ 250,000	\$ -0-	\$ 105,000	\$ 191,867	\$ 86,867
Sexual Assault Intervention and Prevention	G200525	7/1/2019 – 6/30/2020	<u>250,000</u>	<u>(3,647)</u>	<u>29,251</u>	<u>25,604</u>	<u>-0-</u>
Total West Virginia Department of Health and Human Resources: Bureau for Public Health			<u>500,000</u>	<u>(3,647)</u>	<u>134,251</u>	<u>217,471</u>	<u>86,867</u>
TOTAL STATE GRANT RECEIPTS AND EXPENDITURES			\$ <u>500,000</u>	\$ <u>(3,647)</u>	\$ <u>134,251</u>	\$ <u>217,471</u>	\$ <u>86,867</u>

See independent auditor's report.



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**Certified Public Accountants
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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
West Virginia Foundation for Rape
Information and Services, Inc.
Fairmont, West Virginia

We have audited, 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, the financial statements of West Virginia Foundation for Rape Information and Services, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated March 10, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Virginia Foundation for Rape Information and Services, Inc.'s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances 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 Information and Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the West Virginia Foundation for Rape Information and Services, Inc.'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 a 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 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 our 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 West Virginia Foundation for Rape Information and Services, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we have reported to the management of West Virginia Foundation for Rape Information and Services, Inc. in a separate letter dated March 10, 2022.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Clarksburg, West Virginia
March 10, 2022

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

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

Report on Compliance for Each Major Federal Program

We have audited West Virginia Foundation for Rape Information and Services, Inc.'s (a non-profit Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the West Virginia Foundation for Rape Information and Services, Inc.'s major federal programs for the year ended June 30, 2021. The West Virginia Foundation for Rape Information and 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.

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 compliance for each of the West Virginia Foundation for Rape Information and Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 West Virginia Foundation for Rape Information and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of West Virginia Foundation for Rape Information and Services, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, the West Virginia Foundation for Rape Information and Services, Inc., 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 June 30, 2021.


Report on Internal Control Over Compliance

Management of the West Virginia Foundation for Rape Information and Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the West Virginia Foundation for Rape Information and Services, Inc.'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 federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the West Virginia Foundation for Rape Information and Services, Inc.'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 a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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.

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


Clarksburg, West Virginia
March 10, 2022

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**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

A. Summary of Auditor's Results

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified not considered
to be material weaknesses? None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None Reported

Type of auditors' report issued on compliance for
major programs: Unmodified Opinion

Any audit findings disclosed that are required
to be reported in accordance with
2 CFR Section 200.516(a)? No

Identification of major programs:

U.S. Department of Health and Human Services

Injury Prevention and Control Research and State
and Community Based Programs

AL #93.136

Preventative Health and Health Services Block Grant
funded solely with Prevention and Public Health
Funds (PPHF)

AL #93.758

Preventative Health and Health Services Block Grant

AL #93.991

WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE YEAR ENDED JUNE 30, 2021

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

B. Findings - Financial Statements Audit

None

C. Findings and Questioned Costs - Major Federal Award Programs Audit

None

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal AL Number</u>	<u>Grant Agreement Number</u>	<u>Pass- Through to Subrecipient</u>	<u>Total Federal Expenditures</u>
U.S. Department of Health and Human Services				
<i>Passed-through the WV Department of Health and Human Resources</i>				
<u>Program Title</u>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	G200817, G190696, G210878	\$ 112,478	\$ 259,487
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	G200817	-0-	83,219
Preventive Health and Health Services Block Grant	93.991	G210878	<u>45,589</u>	<u>61,750</u>
Total U.S. Department of Health and Human Services			\$ <u>158,067</u>	\$ <u>404,456</u>
U.S. Department of Justice				
State Domestic Violence and Sexual Assault Coalitions	16.556	2019-SW-AX-0018	\$ -0-	\$ 238,838
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2015-WR-AX-0001	97,309	179,065
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2018-WE-AX-0032	110,716	223,027
<i>Passed-through the WV Division of Justice and Community Services</i>				
<u>Program Title</u>				
Crime Victim Assistance	16.575	19-VA-008	-0-	57,311
Violence Against Women Formula Grants	16.588	16-VAW-003, 17-VAW-002, 18-VAW-002, 19-VAW-002	-0-	158,075

See accompanying notes to the schedule of expenditures of federal awards and independent auditor's report.

WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT'D)
FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal AL Number</u>	<u>Grant Agreement Number</u>	<u>Pass- Through to Subrecipient</u>	<u>Total Federal Expenditures</u>
U.S. Department of Justice (Cont'd)				
Sexual Assault Services Formula Program	16.017	18-SASP-01, 19-SASP-01, 20-SASP-01	\$ 247,193	\$ 262,579
National Sexual Assault Kit Initiative	16.833	15-SAKI-001	-0-	18,852
<i>Pass-through Grantor – Fairmont State University</i>				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	FSU-OSGA-02	<u>15,000</u>	<u>107,699</u>
Total U.S. Department of Justice			\$ <u>470,218</u>	\$ <u>1,245,446</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ <u>628,285</u>	\$ <u>1,649,902</u>

See accompanying notes to the schedule of expenditures of federal awards and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of West Virginia Foundation for Rape Information and Services, Inc. under programs of the federal government for the year ended June 30, 2021. 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The Organization has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

4. Assistance Listing (Catalog of Federal Domestic Assistance (CFDA))

Assistance Listing (AL) has replaced the Catalog of Federal Domestic Assistance (CFDA) for identifying federal programs.

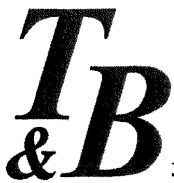
See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE
INFORMATION AND SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Reference Number:

There were no Findings and Questioned Costs for the prior audit period of July 1, 2019 to June 30, 2020 that are required to be reported.



Tetrick & Bartlett, PLLC

**Certified Public Accountants
Consultants**

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

In planning and performing our audit of the financial statements of West Virginia Foundation for Rape Information and Services, Inc. for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The items noted below summarize our comments and suggestions regarding those matters. We previously reported on the Organization's internal control in our letter dated March 10, 2022. This letter does not affect our report dated March 10, 2022, on the financial statements of West Virginia Foundation for Rape Information and Services, Inc.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Check Images

It was noted during our audit that for a limited number of months, the Organization did have on-line access to view its issued check images that were processed through the bank. It was also noted that the Organization could upon management's specific request, obtain a copy of these check images from the bank. However, the Organization was not retaining a copy of the check images in paper or electronic format as part of the accounting records for 7 months of the fiscal year. In February 2021 once management became aware of this situation, management immediately began receiving these check images from the bank.

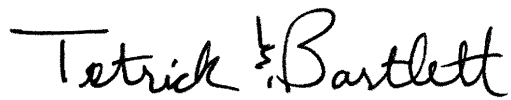
We recommend that the Organization's management ensure that a copy of the check images for all checks written and clearing the bank are retained as part of the Organization's records and are available for immediate review.

Depository Bonds

We noted during our audit that the Organization's bank accounts were NOT entirely covered by FDIC coverage or additional pledged securities by a financial institution at all times throughout the year. More specifically at December 31, 2020, the Organization's bank accounts were not fully insured and/or collateralized.

We recommend that West Virginia Foundation for Rape Information and Services, Inc. continues to monitor and review its bank balances on a routine basis to ensure that all bank accounts are adequately insured or collateralized at all times.

This report is intended solely for the information and use of management, West Virginia Foundation for Rape Information and Services, Inc. and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.


Clarksburg, West Virginia
March 10, 2022

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