

**STARLIGHT BEHAVIORAL HEALTH SERVICES**

**AGREED UPON PROCEDURES WITH  
INDEPENDENT ACCOUNTANT'S REPORT**

**JUNE 30, 2007**

**DHHR - Finance**

**JAN 04 2010**

**Date Received**

# SULLIVAN WEBB, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

422 KINETIC DRIVE - PO BOX 2745

HUNTINGTON, WEST VIRGINIA 25727-2745

TELEPHONE: (304) 697-0565

FACSIMILE: (304) 697-0567

WWW.SULLIVANWEBB.COM

BRUCE I SULLIVAN, CPA  
CHARLES D WEBB, MBA, CPA

MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
WV SOCIETY OF CERTIFIED PUBLIC  
ACCOUNTANTS

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES**

Board of Directors  
Starlight Behavioral Health Services  
5317 Cherry Lawn Road  
Huntington, WV 25705

We have performed the procedures enumerated below, which Starlight Behavioral Health Services (FEIN number 20-4136974) has specified, listed in the West Virginia Code §12-4-14, *Accountability of Persons Receiving State Funds or Grants; Sworn by Volunteer Fire Departments; Criminal Penalties*, (the Procedures), for the state grant year ended June 30, 2007. This engagement is solely to assist Starlight Behavioral Health Services and the grantor(s) of state grant funds in review of compliance with the Procedures. Starlight Behavioral Health Services is responsible for compliance with the procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

### **Grant Agreement Review**

We reviewed selected state grant agreements (as listed on the attached monthly statements of grant receipts and expenditures) and any related documents (e.g. statements of work, budgets, change orders, program directives, regulation, etc.) for the grant year ended June 30, 2007 to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grants.

The procedures require that the grantor prepare a sworn statement and to include all of the elements referenced in CSR Section 148-18-5 *Sworn Statements of Expenditures Made Under Grants*. However, the grantee has not prepared this statement.

### **Receipt of Grant Funds**

We verified that the funds received under the grants (as reported on the attached monthly statements of grant receipts and expenditures) were correctly authorized, recorded and deposited into the appropriate organizational accounts.

We noted no exceptions during our review.

## Review of Expenditures

We reviewed all costs (as listed on the attached monthly statements of grant receipts and expenditures) and related transactions associated with the grants to verify whether:

- a. Costs were approved by the grantor, if required.
- b. Costs conform to the allow ability of costs provisions or limitations in the program agreement, program regulations, or program statute.
- c. Costs represent charges for actual costs, not budgeted or projected amounts
- d. Costs are given consistent treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same purpose, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objectives
- e. Costs are net of all applicable credits (e.g. volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).
- f. Costs are not included as both a direct billing and as a component of indirect costs.
- g. Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, cancelled checks, and time and attendance records), and correctly charged as to account, amount and period.

We noted the following exceptions:

- Grant funds were drawn in advance of expenditures for estimated start-up costs. The grantee has indicated that they received permission from the Bureau for Behavioral Health & Health Facilities for these expenditures which were expensed subsequent to the end of the grant year.
- In some instances, classifications of costs were not consistent with the description of services:
  - Classified employment ads and utility bills were billed to the grant as start-up costs capitalized.
  - Expendable office supplies were billed to the grant as start-up property and equipment additions.
  - Office supplies were billed to the grant as testing costs in May.
- Some invoices were not properly cancelled at the time of payment.
- Sufficient documentation was not maintained to support \$200.00 of \$200.00 of housekeeping costs reported in May and June.
- Sufficient documentation was not maintained to support \$262.76 of \$650.00 of utilities costs reported in June.

**Status of Funding, Contingencies, and/or Other Deficiencies**

We inquired of management as to the status of funding, contingencies, and/or other deficiencies during the current engagement or described in any prior agreed-upon procedures report (if applicable) that could negatively affect administration of the grants and related program/projects.

Management has not indicated knowledge of any occurrence that could negatively affect administration of the grants and related program/projects. We have noted exceptions from the current engagement in the previous section of this report.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of Starlight Behavioral Health Services and grantor(s) of state grant funds and is not intended to be and should not be used by anyone other than these specified parties



November 11, 2009

**INVOICE**

**WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES  
BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES**

GRANTEE NAME: Starlight Behavioral Health Service PURCHASE ORDER NUMBER G070752  
 REMITTANCE ADDRESS: 702 Central Avenue COMMITMENT # \_\_\_\_\_  
Barboursville, WV 25504 INVOICE NUMBER \_\_\_\_\_  
 FEIN # 204138974  
 WVFIMS VENDOR # 503204

DATES OF SERVICE FROM: 05/01/07 TO 05/05/07

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2007-XXXX-219-252/258 GENERAL REVENUE	36,427.00
0525-2007-XXXX-221-252/258 FAMILY SUPPORT	
0525-2007-XXXX-804-252/258 RENAISSANCE PROGRAM	
0525-2007-XXXX-803-252/258 C.A.C. COMMUNITY PLACEMENT	
5156-2007-XXXX-335-252/258 HOSPITAL GENERAL REVENUE	
8793-2007-XXXX-096-128-12988 SUBSTANCE ABUSE BLOCK GRANT	
8794-2007-XXXX-096-128-12989 MENTAL HEALTH BLOCK GRANT	
8723-2007-XXXX-096-128 CATEGORICAL GRANTS	
8723-2007-XXXX-099-128 OLMSTEAD PLANNING	
5207-2007-XXXX-099-252/258 Special Projects	
0525-2007-XXXX-208-252/258 SPECIAL OLYMPICS	
<b>GRAND TOTAL</b>	<b>36,427.00</b>

GRANTEE: \_\_\_\_\_  
 \_\_\_\_\_ *Carly Decker* \_\_\_\_\_ *Vice President* 5/1/07  
NAME TITLE DATE

I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.

B.H.H.F. APPROVAL \_\_\_\_\_  
NAME TITLE DATE

### INVOICE

## WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES

GRANTEE NAME: Starlight Behavioral Health Services PURCHASE ORDER NUMBER: G070752 ✓  
COMMITMENT # C278264

REMITTANCE ADDRESS: 702 Central Avenue  
Barboursville, WV 25504

INVOICE NUMBER  
FEIN # 204138974  
WV FIMS VENDOR # 503204

DATES OF SERVICE FROM: 05/03/07 TO: 05/31/07

*Supplemental*

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2007-XXXX-219-252/253 GENERAL REVENUE	8,971.17 ✓
0525-2007-XXXX-221-252/253 FAMILY SUPPORT	
0525-2007-XXXX-224-252/253 RENAISSANCE PROGRAM	
0525-2007-XXXX-303-252/253 C.A.C. COMMUNITY PLACEMENT	
6135-2007-XXXX-335-252/253 HOSPITAL GENERAL REVENUE	
6733-2007-XXXX-096-128-12833 SUBSTANCE ABUSE BLOCK GRANT	
6734-2007-XXXX-096-128-12833 MENTAL HEALTH BLOCK GRANT	
6723-2007-XXXX-095-123 CATEGORICAL GRANTS	
6724-2007-XXXX-099-128 OLMSTEAD PLANNING	
5207-2007-XXXX-093-252/253 Special Projects	
0523-2007-XXXX-208-252/253 SPECIAL OLYMPICS	
<b>GRAND TOTAL</b>	<b>8,971.17</b>

GRANTEE:

*Angela Dyer*  
TITLE: *Director* DATE: *6/1/07*

I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED

B.K.H.F. APPROVAL

*Rocky Surface*  
TITLE: *Acting CFO* DATE: *6/4/07*

REVISED 3/94

INVOICE COVER SHEET FY07

**RECEIVED**  
JUN 01 2007  
WV DHHR BHHF  
FISCAL

**INVOICE**

**WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES  
BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES**

GRANTEE NAME: Starlight Behavioral Health Services PURCHASE ORDER NUMBER G070752  
 REMITTANCE ADDRESS: 702 Central Avenue COMMITMENT # \_\_\_\_\_  
Barboursville, WV 25504 INVOICE NUMBER \_\_\_\_\_  
 FEIN # 204136974  
 WVFIMS VENDOR # 503204

DATES OF SERVICE FROM: 06/01/07 TO 06/30/07

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2007-XXXX-219-252/258 GENERAL REVENUE	5,357.30
0525-2007-XXXX-221-252/258 FAMILY SUPPORT	
0525-2007-XXXX-804-252/258 RENAISSANCE PROGRAM	
0525-2007-XXXX-803-252/258 C.A.C. COMMUNITY PLACEMENT	
5156-2007-XXXX-335-252/258 HOSPITAL GENERAL REVENUE	
8793-2007-XXXX-096-128-12988 SUBSTANCE ABUSE BLOCK GRANT	
8794-2007-XXXX-096-128-12989 MENTAL HEALTH BLOCK GRANT	
8723-2007-XXXX-096-128 CATEGORICAL GRANTS	
8723-2007-XXXX-099-128 OLMSTEAD PLANNING	
5207-2007-XXXX-099-252/258 Special Projects	
0525-2007-XXXX-208-252/258 SPECIAL OLYMPICS	
<b>GRAND TOTAL</b>	<b>5,357.30</b>

GRANTEE: *[Signature]* *[Signature]* *[Signature]* 7/2/07  
 NAME TITLE DATE

I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.

B.H.H.F. APPROVAL \_\_\_\_\_  
 NAME TITLE DATE