

**AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.**

**JUNE 30, 2008**

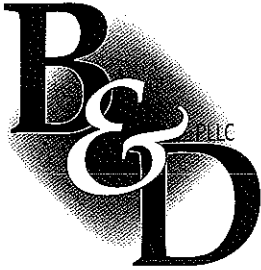
FEB 12 2009

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.**

**TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2008**

	<u>Page</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	6-10
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	11-12
SCHEDULE OF FINDINGS AND RESPONSES	13
SCHEDULE OF GRANTS AND CONTRACTS	14
NOTES TO THE SCHEDULE OF GRANTS AND CONTRACTS	15

FEB 12 2009



## 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

November 6, 2008

Board of Directors  
Rape and Domestic Violence Information Center, Inc  
Morgantown, West Virginia

### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statements of financial position of Rape and Domestic Violence Information Center, Inc. (a nonprofit organization) as of June 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. 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 Rape and Domestic Violence Information Center, Inc. as of June 30, 2008, 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 November 6, 2008 on our consideration of Rape and Domestic Violence Information Center, 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 of Rape and Domestic Violence Information Center, Inc. taken as a whole. The accompanying schedule of grants and contracts 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 & Dobbins PLLC*

Bennett & Dobbins PLLC

FEB 12 2009

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2008**

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents	\$ 175,700
Investments	46,994
Grants and Contracts Receivable	60,268
Prepaid Assets	13,199
<b>TOTAL CURRENT ASSETS</b>	<u>296,161</u>

**PLANT AND EQUIPMENT**

Buildings	330,783
Furniture & Equipment	117,188
Less: Accumulated Depreciation	<u>(265,830)</u>
<b>NET PLANT AND EQUIPMENT</b>	<u>182,141</u>

<b>TOTAL ASSETS</b>	<u>\$ 478,302</u>
---------------------	-------------------

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable	\$ 29,223
Accrued Wages	8,306
Payroll Withholdings	1,322
Accrued Vacation	4,645
<b>TOTAL CURRENT LIABILITIES</b>	<u>43,496</u>

**LONG-TERM LIABILITIES**

Accrued Vacation	<u>13,934</u>
------------------	---------------

<b>TOTAL LIABILITIES</b>	<u>\$ 57,430</u>
--------------------------	------------------

**NET ASSETS**

Unrestricted	\$ 420,872
Temporarily Restricted	-
Permanently Restricted	-
<b>TOTAL NET ASSETS</b>	<u>420,872</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 478,302</u>
---	-------------------

See accompanying notes to the financial statements.

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>PUBLIC SUPPORT &amp; REVENUES</b>				
WV Department of Health and Human Resources	\$ -	\$ 255,307	\$ -	\$ 255,307
STOP Grant	124,731	-	-	124,731
VOCA Grant	59,623	-	-	59,623
Emergency Shelter Grant Program	25,288	-	-	25,288
Legal Assistance for Victims Grant	11,681	-	-	11,681
Rural Domestic Violence Grant	12,353	-	-	12,353
Department of Justice	67,102	-	-	67,102
United Way	46,526	-	-	46,526
Foundation for Rape and Information Services	37,286	-	-	37,286
Local Contributions	22,002	-	-	22,002
Donations	18,749	1,000	-	19,749
Fundraising	19,326	-	-	19,326
Miscellaneous Income	14,751	-	-	14,751
Investment Income	7,339	-	-	7,339
Net Assets Released From Restrictions	256,307	(256,307)	-	-
<b>TOTAL PUBLIC SUPPORT, REVENUE</b>				
<b>RECLASSIFICATIONS</b>	\$ 723,064	\$ -	\$ -	\$ 723,064
<b>EXPENSES</b>				
Program Expense				
Shelter and Counseling Services	\$ 153,616	\$ -	\$ -	\$ 153,616
Criminal Justice	132,108	-	-	132,108
Protective Services	252,979	-	-	252,979
Legal Services	15,817	-	-	15,817
Total Program Expenses	554,520	-	-	554,520
Management and General	174,142	-	-	174,142
Fundraising	11,406	-	-	11,406
Unrealized Loss	10,129	-	-	10,129
<b>TOTAL EXPENSES</b>	750,197	-	-	750,197
<b>CHANGE IN NET ASSETS</b>	(27,133)	-	-	(27,133)
<b>NET ASSETS- BEGINNING OF PERIOD</b>	448,005	-	-	448,005
<b>NET ASSETS- END OF PERIOD</b>	\$ 420,872	\$ -	\$ -	\$ 420,872

See accompanying notes to the financial statements.

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2008**

	COUNSELING AND SHELTER SERVICES	CRIMINAL JUSTICE	PROTECTIVE SERVICES	LEGAL SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
Salaries and Wages	\$ 66,359	\$ 38,789	\$ 118,554	\$ 6,804	\$ 109,260	\$ 5,751	\$ 345,517
Payroll Taxes	9,170	3,207	10,799	550	8,920	469	33,115
Employee Benefits	15,680	11,345	26,835	3,976	24,730	1,053	83,619
<b>TOTAL PERSONNEL</b>	<b>91,209</b>	<b>53,341</b>	<b>156,188</b>	<b>11,330</b>	<b>142,910</b>	<b>7,273</b>	<b>462,251</b>
STOP Grant Payments	-	77,428	-	-	-	-	77,428
Project Safe Neighborhood	-	-	67,771	-	-	-	67,771
Supplies	10,259	-	3,689	-	1,752	4,133	19,833
Telephone	8,913	-	2,748	-	4,266	-	15,927
Utilities	11,296	-	2,070	-	2,981	-	16,347
Insurance	1,943	-	-	-	8,869	-	10,812
Maintenance	3,026	-	137	-	-	-	3,163
Travel and Training	10,076	1,339	2,014	219	4,096	-	17,744
Other Expenses	765	-	-	-	1,148	-	1,913
Food and Medicine	2,372	-	-	-	8	-	2,380
Professional Fees	105	-	4,100	4,268	1,066	-	9,539
Printing	2,290	-	659	-	-	-	2,949
Rent	2,563	-	5,587	-	250	-	8,400
Postage	1,337	-	-	-	-	-	1,337
Advertising	665	-	-	-	-	-	665
Unallowable Costs	-	-	1,219	-	-	-	1,219
<b>TOTAL EXPENSES BEFORE DEPRECIATION</b>	<b>146,819</b>	<b>132,108</b>	<b>246,182</b>	<b>15,817</b>	<b>167,346</b>	<b>11,406</b>	<b>719,678</b>
<b>DEPRECIATION</b>	<b>6,797</b>	<b>-</b>	<b>6,797</b>	<b>-</b>	<b>6,796</b>	<b>-</b>	<b>20,390</b>
<b>TOTALS</b>	<b>\$ 153,616</b>	<b>\$ 132,108</b>	<b>\$ 252,979</b>	<b>\$ 15,817</b>	<b>\$ 174,142</b>	<b>\$ 11,406</b>	<b>\$ 740,068</b>

See accompanying notes to the financial statements.

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2008**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	\$ (27,133)
Change in Net Assets	
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	20,390
Unrealized Loss on Investments	10,129
(Increase) Decrease In:	
Grants and Contracts Receivable	9,667
Prepaid Assets	(7,614)
Increase (Decrease) In:	
Accounts Payable	11,773
Accrued Wages & Vacation	3,884
Payroll Withholding	117
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>21,213</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of Investments	(5,161)
Acquisition of Fixtures and Equipment	(2,567)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(7,728)</u>
<b>NET INCREASE IN CASH</b>	13,485
<b>CASH - BEGINNING OF PERIOD</b>	<u>162,215</u>
<b>CASH - END OF PERIOD</b>	<u>\$ 175,700</u>
<b>INTEREST PAID</b>	<u>\$ -</u>

See accompanying notes to the financial statements.

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Description of Entity

Rape and Domestic Violence Information Center, Inc., a non-profit organization, was founded July 15, 1974, for the purpose of providing education of the public in the prevention of rape, support and counseling for rape victims, an organization which will study and support studies of rape and related problems, shelter, food, and assistance to victims in Monongalia County, West Virginia and North Central West Virginia. The Organization's major source of revenue is from the West Virginia Department of Health and Human Resources and the West Virginia Division of Criminal Justice Services.

Financial Statement 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.

Grants and contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions would be reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets would be reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

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.

Grants and Contracts

Support received under grants and contracts with the State of West Virginia and other government agencies, that require revenues to be billed down, is recorded as public support when the related direct costs are incurred. Grants and contracts receivable represent amounts due for expenditures incurred prior to year end and all are deemed collectible.

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.



**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
JUNE 30, 2008**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values. Unrealized gains and losses are included in the change in net assets

Estimated fair values of investments are based on quoted market prices. If quoted prices are not available, estimated fair values are based on quoted market prices of comparable investments.

The corporation holds units, which on occasion will hold derivative financial instruments (e.g. forwards, options, etc.) as a means to control interest rate and currency risks. Derivatives within the Corporation's mutual funds are considered insignificant to the Corporation's financial statements

Property and Equipment

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

Tax-Exempt Status

Rape and Domestic Violence Information Center, Inc. is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986.

Estimates

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

Cash

All cash accounts are with F.D.I.C. insured institutions. At various times throughout the year Rape and Domestic Violence, Inc. had amounts in banks that exceeded the F.D.I.C. coverage. These amounts were not adequately covered by pledged assets. This represents a risk for potential loss. For the purpose of the statement of cash flows, the Organization considers both restricted and unrestricted cash as well as short-term, highly liquid investments which are convertible into cash within ninety (90) days of purchase to be cash and cash equivalents. The Organization does not have a policy regarding collateralization with regard to their repurchase agreements, although it is a treasury management agreement

Cash for cash flow purposes is made up of the following accounts:

Cash and Cash Equivalents    \$    175,700

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
JUNE 30, 2008**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

Risk and Uncertainties

The majority of the funding for the operation of the Rape and Domestic Violence, Inc. comes as grants through the State of West Virginia. A loss or decrease in this funding could adversely affect the operation of the Organization. Per the DHHR Agreement, upon request by the Department, the Grantee shall account for and return in good condition, reasonable use, and wear excepted, all such equipment and supplies purchased with funds received under this grant agreement. This would create an economic hardship on the organization if this would be required.

Prepaid Expenses

Prepaid expenses consist of property and health insurance and rent based on the effective dates of the policy and contracts.

**2. INVESTMENTS**

Investments as of June 30, 2008, are summarized as follows:

	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gain (Loss)</u>
Insured Savings	\$ 73	\$ 73	\$ -
Mutual Funds	48,263	46,994	(1,269)
<b>TOTAL</b>	<b>\$ 48,336</b>	<b>\$ 47,067</b>	<b>\$ (1,269)</b>

The following schedule summarizes the investment return and its classification in the statement of activities for the year then ended June 30, 2008:

Interest and Dividends	\$ 3,684
Capital Gains	<u>3,655</u>
<b>Total Investment Income</b>	<b>\$ <u>7,339</u></b>

**3. PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

Building	\$ 330,783
Furniture and Equipment	<u>117,188</u>
<b>TOTAL PROPERTY AND EQUIPMENT</b>	<b>447,971</b>
Less accumulated depreciation	<u>(265,830)</u>
<b>NET PROPERTY AND EQUIPMENT</b>	<b>\$ <u>182,141</u></b>

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
JUNE 30, 2008**

**4. COMPENSATED ABSENCES**

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

**5. RETIREMENT PLAN**

During fiscal year 1994, Rape and Domestic Violence Information Center, Inc. established a Section 403 (b) Annuity Plan. The Organization does not contribute to this plan. It is employee funded only.

**6. DEPRECIATION**

Assets are recorded at cost or fair market value at date of donation. Assets are being depreciated on a straight-line basis as follows:

Building & Improvements	15-30 years
Furniture and Equipment	3-5 years

Depreciation expense for the year totaled \$20,390

**7. OPERATING LEASE**

The Organization leases its outreach office in Taylor County for \$900 a quarter on a quarter to quarter basis. Also, the Organization leases outreach office space in Preston County. The lease in Preston County is on a year-to-year basis. The quarterly rental fee on the Preston County outreach office is \$1,200 per quarter. The Organization also has two operating leases for copiers.

	<u>Lease 1</u>	<u>Lease 2</u>
Term	60 months	60 months
Payment	\$ 119.83	\$ 177.33
Expiration Date	12/16/10	5/10/12
Paid Year to Date		
Included in Supplies	\$ 1,438	\$ 2,128

Future payments:

<u>Year</u>	<u>Amount</u>
2009	3,566
2010	3,566
2011	2,847
2012	1,951
Total	\$ <u>11,930</u>

Rent expense for the year was \$8,400 for the outreach office.

**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
JUNE 30, 2008**

**8. 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.

**9. LINE OF CREDIT**

At July 1, 2005 Rape and Domestic Violence Information Center, Inc. had a line of credit in the amount of \$20,000, secured by a deed of trust on real property owned by the Organization, to be drawn upon as needed through June 30, 2008, with an interest rate of prime plus 1%. As of June 30, 2008, the balance outstanding was \$0.

**10. ADVERTISING COSTS**

Rape and Domestic Violence Information Center, Inc. expenses advertising costs as incurred.

**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

November 6, 2008

Board of Directors  
Rape and Domestic Violence Information Center, Inc  
Morgantown, 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 Rape and Domestic Violence Information Center, Inc as of and for the year ended June 30, 2008 and have issued our report thereon dated November 6, 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 Rape and Domestic Violence Information Center, 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 Rape and Domestic Violence Information Center, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Rape and Domestic Violence Information Center, 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 responses to be significant deficiencies in internal control over financial reporting as item 08-1.

**RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2008**

**08-1**

**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.

**08-2**

**BUDGET AMENDMENTS IN EXCESS OF 10% - DEPARTMENT OF JUSTICE**

CONDITION:

The Organization modified their award budget in excess of 10% of the original amount.

CRITERIA:

The Organization would seek prior approval from the Office of Justice Program for changes in excess of 10%.

CAUSE:

Lack of review of the Office of Justice Program's Financial Guide.

EFFECT:

Could result in unallowable costs.

RECOMMENDATION:

Seek prior approval for amendments to budget in excess of 10%.

RESPONSE OF OFFICIALS:

The Organization will seek prior approval in the future.

**08-3**

**UNAUTHORIZED EXPENSE**

CONDITION:

The Organization spent \$1,219 in excess of administrative costs allowed by the Office of Justice Program.

CRITERIA:

Reimbursements would be requisitioned for allowable amounts.

CAUSE:

Unknown

EFFECT:

The Organization is required to pay these funds back.

RECOMMENDATION:

Pay for costs in accordance with Grant Budgets.

RESPONSE OF OFFICIALS:

Expenses will be spent in accordance with grant awards in the future.

**SCHEDULE OF GRANTS AND CONTRACTS**



**RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.  
SCHEDULE OF GRANTS AND CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2008**

<u>GRANTOR AGENCY</u>	<u>PROGRAM TITLE</u>	<u>GRANT NUMBER</u>	<u>CFDA NUMBER</u>	<u>AMOUNT EXPENDED</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed Through WV Department of Health and Human Resources	Family Violence Prevention & Services	G080173	93.671	66,671
	Injury Prevention & Control Research & State and Community Based Programs	G080591	93.136	16,940
	Preventive Health & Human Services	G070551	93.991	4,202
	Block Grant	G080591		
<b>DEPARTMENT OF JUSTICE</b>				
Passed Through WV Foundation for Rape and Information Services	Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Grant Program	2007-WR-AX-0012	16.598	12,145
Passed Through WV Division of Criminal Justice Services	Crime Victim Assistance	08-908	16.575	59,623
	Violence Against Women Formula Grants	08-3002	16.588	124,731
	Rural Domestic Violence & Dating Violence Sexual Assault & Stalking Grant Program	07-5005	16.589	12,353
	Legal Assistance for Victims	2004-WLAX-0040	16.524	11,681
	Community Prosecution and Project Safe Neighborhoods	2004-GP-CX-0703	16.609	67,102
<b>DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
Passed through Office of Economic Opportunity	Emergency Shelter Grants Program		14.231	<u>25,288</u>
				<b>TOTAL FEDERAL GRANTS &amp; CONTRACTS \$ <u>400,736</u></b>
<b>WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES</b>				
	Family Protection	G080173	N/A	28,980
	Budget Digest	G080173	N/A	110,828
	State General	G080173	N/A	48,828
	Primary Care Support - Subgrant	G080551	N/A	<u>4,000</u>
				<b>TOTAL STATE GRANTS &amp; CONTRACTS \$ <u>192,636</u></b>

**RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO THE SCHEDULE OF GRANTS AND CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2008**

**Note 1 Basis of Presentation:**

The accompanying Schedule of Grants and Contracts is prepared on the accrual basis of accounting which is the same basis used in the preparation of the financial statements.



## 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

November 6, 2008

To The Board  
Rape and Domestic Violence Information Center, Inc  
Morgantown, WV

In planning and performing our audit of the financial statements of Rape and Domestic Violence Information Center, Inc. for the year ended June 30, 2008, we considered Rape and Domestic Violence Information Center, Inc.'s internal control to plan our audit procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 13, 2008 on the financial statements of Rape and Domestic Violence Information Center, Inc. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of the Board, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized as follows:

1. *Accrued Vacation*

The Organization's personnel policy only allows for 40 hours of vacation time to be carried forward to the next year. Upon written approval any excess can be carried forward. It has become a policy by example that all vacation time is carried forward and does not expire. The Board should approve a set vacation policy in writing and follow it.

We believe that the implementation of these recommendations will provide Rape and Domestic Violence Information Center, Inc. with a stronger system of internal accounting control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you and assist in any way possible with their implementation.

This report is intended solely for the information and use of the audit committee, Members of the Board of Directors and others within the organization and is not intended to be and should not be used by anyone other than these specific parties.

*Bennett & Dobbins PLLC*

Bennett & Dobbins PLLC



## 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

November 6, 2008

To the Board of Directors  
Rape and Domestic Violence Information Center, Inc  
Morgantown, WV

We have audited the financial statements of Rape and Domestic Violence Information Center, Inc. for the year ended June 30, 2008, and have issued our report thereon dated November 6, 2008. Professional standards require that we provide you with the following information related to our audit

### Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated May 22, 2008, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of Rape and Domestic Violence Information Center, Inc. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Rape and Domestic Violence Information Center, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on May 22, 2008.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rape and Domestic Violence Information Center, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2007-2008. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the useful lives of property and equipment is based on the type of asset and the entity's experience with the replacement of similar assets. We have evaluated the key factors and assumptions used to develop the useful lives estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following material misstatements detected as a result of audit procedures were corrected by management: See the attached adjusting journal entries.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 6, 2008.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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.

Very truly yours,

*Bennett & Dobbins PLLC*

Bennett & Dobbins PLLC