

**STARLIGHT BEHAVIORAL HEALTH SERVICES**

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

**JUNE 30, 2008**

**DHHR - Finance**

JAN 04 2010

Date rec:

# SULLIVANWEBB, PLLC

CERTIFIED PUBLIC ACCOUNTANTS  
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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, 2008. 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, 2008 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 grantee prepare a sworn statement and 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.

## 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 allowability 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.

- The grantee used an incorrect commitment number on grant billings in July, August, September and December.
- In some instances, classifications of costs were not consistent with the descriptions of services.
- Some invoices have not been properly canceled at time of payment.
- Sufficient documentation was not maintained to support \$178.20 of \$178.20 of testing costs reported in July.
- Sufficient documentation was not maintained to support \$70.13 of \$211.57 of utilities costs reported in July.
- Sufficient documentation was not maintained to support \$73.50 of \$73.50 of Direct Staff travel costs reported in November.
- Sufficient documentation was not maintained to support \$86.40 of \$86.40 of direct travel costs reported in December.
- Sufficient documentation was not maintained to support \$313.40 of \$690.06 of general program supplies, including food, reported in December.
- Sufficient documentation was not maintained to support \$2.06 of \$720.16 of utilities costs reported in December.

**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/project.

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.

*Judith Webb, FRC*

November 11, 2009

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 \_\_\_\_\_  
Orion Crisis Center COMMITMENT # G070752  
 REMITTANCE ADDRESS: 702 Central Avenue INVOICE NUMBER \_\_\_\_\_  
Barboursville, WV 25504 FEIN # 204136974  
 WVFIMS VENDOR # 503204

DATES OF SERVICE FROM: 07/01/07 to 7/31/2007

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2007-XXXX-219-252/258 GENERAL REVENUE	11,328.16
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	
GRAND TOTAL	11,328.16

GRANTEE: \_\_\_\_\_  
 NAME TITLE DATE  
*William E. Taylor* *Crisis Coordinator* *8/1/07*

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 \_\_\_\_\_  
Orion Crisis Center COMMITMENT # G070752  
 REMITTANCE ADDRESS: 702 Central Avenue INVOICE NUMBER \_\_\_\_\_  
Barboursville, WV 25504 FEIN # 204136974  
 \_\_\_\_\_ WVFIMS VENDOR # 503204

DATES OF SERVICE FROM: 8/1/2007 to 08-31-07

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2007-XXXX-219-252/258 GENERAL REVENUE	22,463.23
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	
GRAND TOTAL	22,463.23

GRANTEE:

*Orion Crisis Center* *9/1/07*  
 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 \_\_\_\_\_  
 REMITTANCE ADDRESS: 702 Central Avenue COMMITMENT # G070752  
Barboursville, WV 25504 INVOICE NUMBER \_\_\_\_\_  
 FEIN # 204136974  
 WVFIMS VENDOR # 503204

DATES OF SERVICE FROM: 9/1/2007 to 09/30/2007

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2007-XXXX-219-252/258 GENERAL REVENUE	23,314.45
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	
GRAND TOTAL	23,314.45

GRANTEE:

*[Signature]* Crisis Coordinator 10/2/2007  
 NAME TITLE DATE

I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.

B.H.H.F.  
APPROVAL

NAME TITLE DATE

REVISED 3/05

INVOICE COVER SHEET FY07

**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 .G 080073  
COMMITMENT # 0070752 0281898

REMITTANCE ADDRESS: 702 Central Avenue  
Barboursville, WV 25504

INVOICE NUMBER  
FEIN # 204138974  
WVFIMS VENDOR # 503204

DATES OF SERVICE FROM: 10/01/07 To 10/31/2007

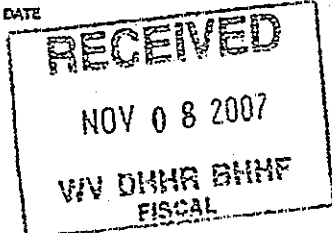
STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2007-XXXX-219-252/258 GENERAL REVENUE	20,901.04 ✓ <del>23,826.04</del>
0525-2007-XXXX-221-252/258 FAMILY SUPPORT	
0525-2007-XXXX-804-252/258 RENAISSANCE PROGRAM	
0525-2007-XXXX-803-252/258 C.A.C. COMMUNITY PLACEMENT	2925.00 ✓
5156-2007-XXXX-335-252/258 HOSPITAL GENERAL REVENUE	
8793-2007-XXXX-096-128-12988 SUBSTANCE ABUSE BLOCK GRANT	
8794-2007-XXXX-098-128-12989 MENTAL HEALTH BLOCK GRANT	
8723-2007-XXXX-098-128 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>23,826.04</b>

GRANTEE: *Wynne Doyle* Crisis Coordinator 11/17/07  
NAME TITLE DATE

I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.

B.R.H.F. APPROVAL: *Becky Surface* Accountant 11/8/07  
NAME TITLE DATE

REVISED 2/03 INVOICE COVER SHEET FY07



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INVOICE

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

GRANTEE NAME: Starlight Behavioral Health Service: Orion Crisis Center PURCHASE ORDER NUMBER G080073  
 REMITTANCE ADDRESS: 702 Central Avenue COMMITMENT # C281898  
Barboursville, WV 25504 INVOICE NUMBER \_\_\_\_\_  
 FEIN # 204136974  
 WVFIMS VENDOR # 503204

DATES OF SERVICE FROM: November 1, 2007 to November 30, 2007

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2008-xxxx-219-252/258 GENERAL REVENUE	17,647.46
0525-2007-XXXX-221-252/258 FAMILY SUPPORT	
0525-2007-XXXX-804-252/258 RENAISSANCE PROGRAM	
0525-2008-xxxx-803-252/258 C.A.C. COMMUNITY PLACEMENT	2,925.00
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	
GRAND TOTAL	20,572.46

GRANTEE: Amy Ingles Crisis Coordinator 12/4/2007

NAME TITLE DATE

I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED

B.H.H.F.  
APPROVAL

NAME TITLE DATE

REVISED 3/05

INVOICE COVER SHEET FY07

December 07  
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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: \_\_\_\_\_ 12/1/2007 to 12/31/2007

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2008-XXXX-219-252/258 GENERAL REVENUE	20,604.84
0525-2007-XXXX-221-252/258 FAMILY SUPPORT	
0525-2007-XXXX-804-252/258 RENAISSANCE PROGRAM	
0525-2008-XXXX-803-252/258 C.A.C. COMMUNITY PLACEMENT	2,925.00
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	
GRAND TOTAL	23,529.84

GRANTEE: \_\_\_\_\_  
 Amy Ingles Crisis Coordinator 1/3/2008  
 NAME TITLE DATE

I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.

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

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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 G080073  
Orion Crisis Center COMMITMENT # C281898  
 REMITTANCE ADDRESS: 702 Central Avenue INVOICE NUMBER \_\_\_\_\_  
Barboursville, WV 25504 FEIN # 204136974  
 WVFIMS VENDOR # 503204

DATES OF SERVICE FROM: 1/1/2008 to 01/31/2008

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2008-XXXX-219-252/258 GENERAL REVENUE	9,475.09
0525-2007-XXXX-221-252/258 FAMILY SUPPORT	
0525-2007-XXXX-804-252/258 RENAISSANCE PROGRAM	
0525-2008-XXXX-803-252/258 C.A.C. COMMUNITY PLACEMENT	2,925.00
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	
GRAND TOTAL	12,400.09

GRANTEE: Amy Ingles Crisis Coordinator 2/6/2008  
 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: <u>Starlight Behavioral Health Services</u>	PURCHASE ORDER NUMBER <u>G080073</u>
<u>Orion Crisis Center</u>	COMMITMENT # <u>C281898</u>
REMITTANCE ADDRESS: <u>702 Central Avenue</u>	INVOICE NUMBER _____
<u>Barboursville, WV 25504</u>	FEIN # <u>204136974</u>
	WVFIMS VENDOR # <u>503204</u>

DATES OF SERVICE FROM: 2/1/2008 to 2/29/2008

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2008-XXXX-219-252/258 GENERAL REVENUE	2,733.66
0525-2007-XXXX-221-252/258 FAMILY SUPPORT	
0525-2007-XXXX-804-252/258 RENAISSANCE PROGRAM	
0525-2008-XXXX-803-252/258 C.A.C. COMMUNITY PLACEMENT	2,925.00
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>5,658.66</b>

GRANTEE: *Amey Jordan* *Crisis Coord* *3/13/08*  
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: <u>Starlight Behavioral Health Services</u>	PURCHASE ORDER NUMBER <u>G080073</u>
<u>Orion Crisis Center</u>	COMMITMENT # <u>C281898</u>
REMITTANCE ADDRESS: <u>702 Central Avenue</u>	INVOICE NUMBER _____
<u>Barboursville, WV 25504</u>	FEIN # <u>204136974</u>
	WVFIMS VENDOR # <u>503204</u>

DATES OF SERVICE FROM: 3/1/2008 to 3/31/2008

STATE ACCOUNT NUMBER	TOTAL CURRENT BILLING
0525-2008-XXXX-219-252/258 GENERAL REVENUE	
0525-2008-XXXX-221-252/258 FAMILY SUPPORT	
0525-2008-XXXX-804-252/258 RENAISSANCE PROGRAM	
0525-2008-XXXX-803-252/258 C.A.C. COMMUNITY PLACEMENT	2,925.00
5156-2008-XXXX-335-252/258 HOSPITAL GENERAL REVENUE	
8793-2008-XXXX-096-128 SUBSTANCE ABUSE BLOCK GRANT	
8794-2008-XXXX-096-128 MENTAL HEALTH BLOCK GRANT	
8723-2008-XXXX-096-128 CATEGORICAL GRANTS	
8723-2008-XXXX-099-128 OLMSTEAD PLANNING	
5207-2008-XXXX-099-252/258 Special Projects	***
0525-2008-XXXX-208-258 SPECIAL OLYMPICS	
<b>GRAND TOTAL</b>	<b>2,925.00</b>

GRANTEE: Amy Ingles Crisis Coordinator 4/8/2008

NAME TITLE DATE

I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.

B.H.H.F. APPROVAL \_\_\_\_\_

NAME TITLE DATE