



## WEST VIRGINIA COALITION TO END HOMELESSNESS

1350 Market Street, Parkersburg, WV. 26101

October 11, 2010

Susan Baxter  
Accountant Auditor IV  
Behavioral Health and Health Facilities  
350 Capitol Street, Room 350  
Charleston, WV 25301

Dear Ms. Baxter:

Attached is the final copy of our FY 2008 Independent Accountants' Report on Applying Agreed-Upon Procedures. We apologize very sincerely for the lack of financial accountability and for the lack of timeliness in submitting required financial reports that has occurred in the past. We are resolved that this will not happen again.

As noted in the attached Sworn Statement of Grant Receipts and Expenditures, a copy of which was already sent to you in late September, a total of \$18,505.22 from the FY 2008 grant was drawn down without any expenditure directly tied to that amount.

We are prepared to send DHHR a check in the amount of \$18,505.22, plus 2.5% interest, to bring the FY 2008 grant year's reporting into compliance. DHHR will likely want to compute the interest for us; therefore, please ask someone in the correct department to let us know what the exact amount of our check to DHHR should be. This information can be emailed to our Administrative Officer, Toni Tiano, at her email address: [tianoknopp@suddenlink.net](mailto:tianoknopp@suddenlink.net)

It is our understanding that in sending the Independent Accountants' Report, and having submitted the Sworn Statement of Grant Receipts and Expenditures, we have complied fully with the accounting of our grant. We hope that DHHR will remove the WV Coalition to End Homelessness from its Debarment list for further grant funding as soon as our check in the amount of \$18,505.22 plus 2.5% interest is received.

We have been able to implement procedures that will bring us into full compliance with the reporting requirements of our various public funders. We take the responsibility of making accurate financial reports to our public funders very seriously and intend that WVCEH will fully comply with all future reporting requirements.

DHHR - Finance

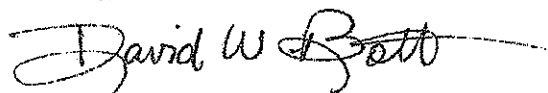
OCT 14 2010

Date Received

As stated in our previous letter in September, we have a Request for Proposals out to engage a qualified firm or individual to provide WVCEH with bookkeeping/accounting services on a regular basis. We believe we have corrected the financial practices of the WVCEH, starting on March 1, 2010. However, with respect to the FY 2009 grant of \$50,000, we are relying again on documents that the former Executive Director of the Coalition handed over to us when she left office at the end of August, 2009. We have not yet decided what legal action would be appropriate for us to take against the former Executive Director, whether to recover missing financial information and/or to seek financial recompense.

Thank you again for all your help to us, and for the Department's ongoing partnership with the WV Coalition to End Homelessness and its partner agencies.

Sincerely,

A handwritten signature in cursive script that reads "David W. Bott". The signature is written in black ink and includes a long horizontal flourish extending to the right.

David W. Bott  
President, Board of Directors  
WV Coalition to End Homelessness

CC: Kimberly Walsh, Deputy Commissioner-Programs  
Bureau for Behavioral Health and Health Facilities

**WEST VIRGINIA COALITION  
TO END HOMELESSNESS, INC.**

**REPORT ON AGREED-UPON PROCEDURES**

**FOR THE GRANT PERIOD**

**AUGUST 1, 2007 TO SEPTEMBER 30, 2008**

DHHR - Finance

OCT 14 2010

Date Received

WEST VIRGINIA COALITION TO END HOMELESSNESS, INC.  
REPORT ON AGREED-UPON PROCEDURES  
FOR THE GRANT PERIOD AUGUST 1, 2007 TO SEPTEMBER 30, 2008

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**West Virginia Department of Health & Human Resources  
Sworn Statement of Grant Receipts and Expenditures**

(Please see the instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures located in the Grantee Audit Compliance Guide as Attachment D)

Grant Number:	Grantee Name:		
G080267	West Virginia Coalition to End Homelessness, Inc.		
Grantee FEIN:	WVHMS Vendor #:	Contact Phone Number:	
55-0984381	463114	(304) 481-6409	
Grantee Mailing Address:			
1350 Market Street, Parkersburg, WV 26101			
Total Grant Amount:	Period Covered:		
\$100,000.00	08/01/07 - 09/30/08		

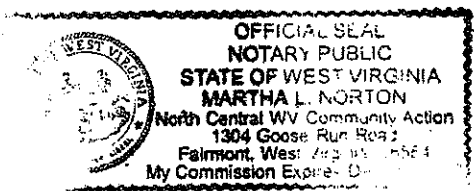
Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1	08/01/07 - 08/31/07	\$2,769.00	12/11/07	\$2,769.00
2	09/01/07 - 09/30/07	\$6,297.64	12/11/07	6,297.64
3	10/01/07 - 10/31/07	\$5,708.24	12/11/07	5,708.24
4	11/01/07 - 11/30/07	\$7,153.65	03/27/08	7,153.65
5	12/01/07 - 12/31/07	\$5,606.25	03/27/08	5,606.25
6	01/01/08 - 01/31/08	\$5,723.66	03/27/08	\$5,723.66
7	02/01/08 - 02/28/08	\$10,652.08	05/06/08	\$10,652.08
8	03/01/08 - 03/31/08	\$10,140.70	05/06/08	\$10,140.70
9	04/01/08 - 04/30/08	\$9,485.90	05/27/08	\$9,485.90
10	05/01/08 - 05/31/08	\$16,821.73	07/28/08	\$16,821.73
11	09/01/08 - 09/30/08	\$19,641.15	11/24/08	\$19,641.15
<b>Total Grant Receipts</b>				<b>\$100,000.00</b>

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$59,988.55
Fringe Benefits		\$7,509.24
Equipment and Other Capital Expenditures		\$3,263.10
Materials and Supplies	Office Supplies, Postage, Training	\$989.03
Professional Service Costs	Contracts, Consultants	
Rental Costs	Office Space, Equipment	\$4,760.00
Other	Telephone, Utilities	\$4,984.86
Subgrants		
Indirect Cost		
<b>Total Grant Expenditures</b>		<b>\$81,494.78</b>

Ending Funds Balance (Receipts - Expenditures) **\$18,505.22**

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to West Virginia Coalition to End Homelessness, Inc. and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the ACCRUAL basis of accounting and is supported by our financial records and related documentation

Authorized Signature: David W. Bott Date: 10/12/2010  
 Printed Name and Title: David W. Bott, President WVCEH  
 Taken, sworn and subscribed before me this 12th day of Oct, 2010  
 Notary Public Signature: Martha L. Norton  
 My Commission Expires: 12/31/2017



Revised 03/09  
DHHR - Finance

OCT 14 2010

Date Received

WV Coalition to End Homelessness, Inc.  
 Trial Balance  
 September 30, 2008

Account Title	Balances @ 6/30/2007		Cash Activity for Period		Balances @ 9/30/2008		Adjustments for Period		Final Balances @ 9/30/2008	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Checking - U/B	400.98		36,724.88	37,125.86	0.00				0.00	
Checking - BB&Y	0.00		69,473.03	62,953.54	6,519.49				6,519.49	
Accounts Receivable - Grant Revenue	0.00		0.00		0.00		19,641.15		19,641.15	
Accounts Payable		0.00						3,242.44		3,242.44
FIT W/H		0.00	1,764.91	1,764.91						0.00
FICA W/H		0.00	854.89	854.89						0.00
Medicare W/H		0.00	199.23	199.23						0.00
SIT W/H		0.00	468.82	468.82						0.00
Net Assets		400.98				400.98				400.98
Grant Revenue - D/HHR		0.00		80,338.85		80,338.85		19,641.15		100,000.00
Grant Revenue - Other		0.00		20,000.00		20,000.00				20,000.00
Membership Dues		0.00		4,275.00		4,275.00				4,275.00
Personnel - Salary	0.00		57,888.55			57,888.55	2,100.00		59,988.55	
Fringe Benefits:										
FICA	0.00		4,878.51			4,878.51	130.20		5,008.71	
Medicare	0.00		778.49			778.49	30.45		808.94	
PUTA	0.00		112.00			112.00			112.00	
SUTA	0.00		643.53			643.53			643.53	
Workers Comp	0.00		339.03			339.03	17.83		356.86	
Outsource Fee	0.00		519.08			519.08	27.32		546.40	
Sales Tax on Outsource Fee	0.00		31.16			31.16	1.64		32.80	
Equipment & Capital Assets	0.00		3,263.10			3,263.10			3,263.10	
Material & Supplies	0.00		989.03			989.03			989.03	
Renual	0.00		4,760.00			4,760.00			4,760.00	
Other	0.00		4,984.86			4,984.86			4,984.86	
Professional Services	0.00		18,750.00			18,750.00			18,750.00	
Unidentified	0.00		578.00			578.00	935.00		1,513.00	
Total	400.98		208,001.80	208,001.80		105,034.83	22,883.59	22,883.59	127,918.42	127,918.42

**West Virginia Coalition to End Homelessness, Inc.**  
**Cash Activity Entries**  
**September 30, 2008**

<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
<b>1</b>		
Checking - UB	36,724 88	
Checking - BB&T	67,908 97	
Grant Revenue - DHHR		80,358 85
Grant Revenue - Other		20,000 00
Membership Dues		4,275 00
<i>(To record cash receipts)</i>		
<b>2</b>		
Personnel - Salary	57,888 55	
FICA	4,878 51	
Medicare	778 49	
FUTA	112 00	
SUTA	643 53	
Workers Comp	339 03	
Outsource Fee	519 08	
Sales Tax on Outsource Fee	31 16	
Equipment & Capital Assets	3,263 10	
Material & Supplies	989 03	
Rental	4,760 00	
Other	4,984 86	
Professional Services	18,750 00	
Unidentified	578 00	
FIT W/H	1,764 91	1,764 91
FICA W/H	854 89	854 89
Medicare W/H	199 93	199 93
SIT W/H	468 82	468 82
Checking - UB		35,561 80
Checking - BB&T		62,953 54
<i>(To record cash disbursements)</i>		
<b>3</b>		
Checking - BB&T	1,564 06	
Checking - UB		1,564 06
<i>(To record closing of United Bank account by transfer of funds to new BB&amp;T account)</i>		
	<u>208,001.80</u>	<u>208,001.80</u>

West Virginia Coalition to End Homelessness, Inc.  
 Adjustment Journal Entries  
 September 30, 2008

Account Title	Debit	Credit
1		
Accounts Receivable	19,641 15	
Grant Revenue - DHHR		19,641 15
<i>(To record accounts receivable at 09/30/08)</i>		
2		
Personnel - Salary	2,100 00	
FICA	130 20	
Medicare	30 45	
Workers Comp	17 83	
Outsource Fee	27 32	
Sales Tax on Outsource Fee	1 64	
Unidentified	935 00	
Accounts Payable		3,242 44
<i>(To record accounts payable at 09/30/08)</i>		
	22,883.59	22,883.59



West Virginia Coalition to End Homelessness, Inc  
 Cash Receipts-08  
 September 30, 2008

Item	Date	Bank Account	Deposit Total	DHHR Grant Funds	Other & WV OEO Funds	Membership Dues	UB Cash	Total Deposit
1	07/19/2007	United Bank	225.00			225.00		225.00
2	07/20/2007	United Bank	20,000.00		20,000.00			20,000.00
3	09/21/2007	United Bank	450.00			450.00		450.00
4	12/11/2007	United Bank	15,474.88	14,774.88		700.00		15,474.88
5	02/06/2008	United Bank	575.00			575.00		575.00
6	03/27/2008	BB&T	19,058.56	18,483.56		575.00		19,058.56
7	05/06/2008	BB&T	20,792.78	20,792.78				20,792.78
8	05/30/2008	BB&T	10,085.90	9,485.90		600.00		10,085.90
9	06/25/2008	BB&T	350.00			350.00		350.00
10	07/02/2008	BB&T	225.00			225.00		225.00
11	07/28/2008	BB&T	16,821.73	16,821.73				16,821.73
12	07/29/2008	BB&T	2,139.06			575.00	1,564.06	2,139.06
			<u>106,197.91</u>	<u>80,358.85</u>	<u>20,000.00</u>	<u>4,275.00</u>	<u>1,564.06</u>	<u>106,197.91</u>

**WV Coalition to End Homelessness, Inc**  
**Proof of Cash**  
**United Bank - Account #007009-1392**  
**September 30, 2008**

	Beginning Reconciliation 06/30/07	Receipts	Withdrawals	Ending Reconciliation 09/30/08
Per Bank Statement	9,925.98	73,724.88	(83,650.86)	0.00
Deposits in Transit				0.00
Beginning 07/09/07	2,500.00	(2,500.00)		0.00
Ending				0.00
Outstanding Checks				0.00
Beginning	(12,025.00)		12,025.00	0.00
Ending				0.00
Other Reconciling Items				0.00
Bank Error - 07/17 & 07/18		(12,000.00)	12,000.00	0.00
Bank Error - 08/21 & 08/22		(12,000.00)	12,000.00	0.00
Bank Error - 12/14 & 12/17		(10,500.00)	10,500.00	0.00
<b>Total</b>	<b>400.98</b>	<b>36,724.88</b>	<b>(37,125.86)</b>	<b>0.00</b>

- N/A Beginning reconciling figures per reconciliation prepared by client Traced to prior year audit file.
- BFB Traced bank balance to bank statement of period under review and preceding period.
- BFB Traced beginning deposit in transit to bank statement of period of review
- BFB Footed client's list of outstanding checks.
- BFB Checked other reconciling items, indicating nature of item, documents examined, an disposition of items  
(All Columns)
- BFB Receipts per bank statement obtained by adding deposits shown on bank statement.
- BFB Receipts per books per total of cash receipts journal
- BFB Computed withdrawals per bank statement utilizing beginning balance, deposits, and ending balance.
- BFB Withdrawals per book per total cash disbursements journal.
- BFB Traced ending balance per book to bank statement of period under review and of subsequent period and to bank confirmation
- N/A Traced deposit in transit at end of period to bank statement of subsequent period
- N/A Prepared independent list of outstanding checks at end of period per instructions in cash program
- N/A Traced per book figures (all columns) to general ledger
- N/A Insert tick marks in blanks to complete a legend or insert check mark to indicate that work has been completed

Outstanding Checks	Date Cleared
132 25.00	07/25/07
134 12,000.00	07/20/07
<hr/>	
<u>12,025.00</u>	

**WV Coalition to End Homelessness, Inc.**  
**Deposits/Withdrawals**  
**United Bank - Account #007009-1392**  
**September 30, 2008**

	<u>DEPOSITS</u>	<u>WIHDRAWALS</u>
July	34,725 00	24,000 00
August	12,000 00	18,913 63
September	450 00	12 950 00
October	0 00	401 24
November	0 00	299 95
December	25,974 88	11,135 49
January	0 00	11 037 14
February	575 00	2,764 60
March	0 00	16 95
April	0 00	516 95
May	0 00	16 95
June	0 00	16 95
July	Closed 0 00	1,581 01
	<u>73,724.88</u>	<u>83,650.86</u>

**WV Coalition to End Homelessness, Inc.**  
**Proof of Cash**  
**BB&T Bank - Account #0005175807847**  
**September 30, 2008**

	Beginning Reconciliation 06/30/07	Receipts	Withdrawals	Ending Reconciliation 09/30/08
Per Bank Statement	0.00	69,473.03	(65,260.98)	4,212.05
Deposits in Transit				
Beginning				0.00
Ending				0.00
Outstanding Checks				
Beginning				0.00
Ending				0.00
Other Reconciling Items				
Bank Error - 09/30/08			2,307.44	2,307.44
				0.00
				0.00
<b>Total</b>	<b>0.00</b>	<b>69,473.03</b>	<b>(62,953.54)</b>	<b>6,519.49</b>

N/A	Beginning reconciling figures per reconciliation prepared by client. Traced to prior year as Opened 03/27/08
N/A	Traced bank balance to bank statement of period under review and preceding period
N/A	Traced beginning deposit in transit to bank statement of period of review.
N/A	Footed client's list of outstanding checks.
N/A	Checked other reconciling items, indicating nature of item, documents examined, and disposition of items (All Columns)
BFB	Receipts per bank statement obtained by adding deposits shown on bank statement.
BFB	Receipts per books per total of cash receipts journal
BFB	Computed withdrawals per bank statement utilizing beginning balance, deposits, and ending balance
BFB	Withdrawals per book per total cash disbursements journal
BFB	Traced ending balance per book to bank statement of period under review and of subsequent period and to bank confirmation
N/A	Traced deposit in transit at end of period to bank statement of subsequent period
N/A	Prepared independent list of outstanding checks at end of period per instructions in cash program.
N/A	Traced per book figures (all columns) to general ledger
N/A	Insert tick marks in blanks to complete a legend or insert check mark to indicate that work has been completed

Note: Owner's Solution received two ACHs on 09/30/08. One was returned to the account on 11/14/08.

**WV Coalition to End Homelessness, Inc.**  
**Deposits/Withdrawals**  
**BB&T Bank - Account #0005175807847**  
**September 30, 2008**

		<u>DEPOSITS</u>	<u>WITHDRAWALS</u>
March	Opened	19,058.56	0.00
April		0.00	8,208.63
			2,591.99
May		30,878.68	1,070.00
			23,807.43
June		350.00	6,837.57
			4,614.92
July		19,185.79	285.00
			4,976.27
August		0.00	4,652.86
September		0.00	1,275.00
			6,941.31
		<u>69,473.03</u>	<u>65,260.98</u>

**WV Coalition to End Homelessness, Inc.**  
**Accounts Receivable**  
**September 30, 2008**

	Amount	Date Received
DHHR Grant - September 2008 Billing	<u>19,641.15</u>	11/24/08

**WV Coalition to End Homelessness, Inc.**  
**Accounts Payable**  
**September 30, 2008**

Vendor	Account Distribution	Amount	Date Cleared	Check Number
Owner's Solution	Personnel - Salary	2,100 00		
	FICA	130 20		
	Medicare	30 45		
	Workers Comp	17 83		
	Outsource Fee	27 32		
	Sales Tax on Outsource Fee	1.64		
		<u>2,307.44</u>	10/15/08	ACII
BB&T Financial	Unidentified - Credit Card	<u>935.00</u>	10/10/08	On-Line
	<b>TOTAL</b>	<u><u>3,242.44</u></u>		







CERTIFIED PUBLIC ACCOUNTANTS

HarmanThompson Division

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
West Virginia Coalition to End Homelessness, Inc.  
Parkersburg, West Virginia

West Virginia Department of Health and Human Resources  
Charleston, West Virginia

We have performed the procedures enumerated below, which were agreed to by the West Virginia Coalition to End Homelessness, Inc. and the West Virginia Department of Health and Human Resources solely to assist you with the compliance of West Virginia Codes §12-4-14 (state accountability requirement) for the grant period August 1, 2007 to September 30, 2008, as referenced in the Grantee Audit Compliance Guide, Revised December 2009, Attachment E. The Organization's management is responsible for the Organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these 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.

The procedures performed and the results of the procedures, including our comments or recommendations, when applicable, are as follows:

**1. Inquired regarding the need for a Single Audit in accordance with OMB Circular A-133.**

Management indicated that federal expenditures for the grant period were less than \$500,000; therefore, based on management's representation and our review of total expenditures for the grant period, a Single Audit in accordance with OMB Circular A-133 was not required.

Iowne Square • 201 Third Street • PO Box 149 • Parkersburg, WV 26102  
Phone (304)-485-6584 • Fax (304)-485-0971

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Phone (304)-343-4126 or 1-(800)-788-3844 • Fax (304)-343-8008

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To the Board of Directors  
West Virginia Coalition to End Homelessness, Inc  
Parkersburg, West Virginia

West Virginia Department of Health and Human Resources  
Charleston, West Virginia

Page Two

2. **Review the grant agreement and any related documents (e.g. statements of work, budgets, change orders, program directives, regulations, etc.) to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grant.**

The grant agreement, change orders, and any other related documents were obtained and reviewed to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grant.

3. **Verify whether funds received under the grant (as reported on the sworn statement of expenditures) were correctly authorized, recorded, and deposited into the appropriate organization accounts.**

All eleven payments of funds received under the grant were reviewed for correct authorization, recording, and depositing into the Organization's bank account. The Organization requested the grant funds by preparing and submitting eleven (11) Monthly Billing Invoices. These invoices consist of three pages. It was found that in three (3) instances (August 2007, September 2007, and October 2007), the third page, Monthly Billing Detail - Detail Target Funding, was not signed. Also, it was found that all grant funds received were properly deposited into the appropriate account of the Organization without exception. However, because the Organization failed to maintain an accounting system and a set of accounting records that at a minimum, allows for the identification of the source revenue and expenditures related to the grant agreement, the proper recording and account distribution could not be verified.

4. **Review all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether:**

- a. **Costs were approved by the DHHR, if required.**

Per the grant agreement, costs were not required to be approved by the DHHR.

- b. **Costs conform to the allowability of costs provisions or limitations in the program agreement, program regulations, or program statute.**

Based on the review of the Statement of Work and testing of disbursements, it appears that all costs reported on the *Sworn Statement of Grant Receipts and Expenditures* are allowable costs.

To the Board of Directors  
West Virginia Coalition to End Homelessness, Inc.  
Parkersburg, West Virginia

West Virginia Department of Health and Human Resources  
Charleston, West Virginia

Page Three

**c. Costs represent charges for actual costs, not budgeted or projected amounts.**

Based on review and testing, the expenditures reported on the *Sworn Statement of Grant Receipts and Expenditures* are actual costs, not budgeted or projected amounts and are supported by documentation.

**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.**

Based on review and testing, all costs were given consistent treatment within the accounting period. All costs were consistently accounted for as direct costs.

**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).**

Based on review and testing, it was found that the costs are net of all applicable credits.

**f. Costs are not included as both a direct billing and as a component of indirect costs.**

Based on review and testing, all costs were consistently accounted for as direct costs.

**g. Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.**

The Organization had sixty-nine (69) disbursements for the grant period of time covering August 1, 2007 – September 30, 2008. All of these disbursements were selected for testing for the purpose of this procedure. It was found that not all of the disbursements were supported by complete documentation; however, all disbursements were supported by at least a vendor invoice, time and attendance record, cancelled checks, or automatic clearing house (ACH) reference. It is not the Organization's policy to employ and maintain a purchase order or receiving report system, therefore, this documentation was not available for review. However, because the Organization failed to maintain an accounting system and a set of accounting records that, at a minimum, allows for the identification of the source revenue and expenditures related to the grant agreement, the proper recording and account distribution could not be verified.

To the Board of Directors  
West Virginia Coalition to End Homelessness, Inc.  
Parkersburg, West Virginia

West Virginia Department of Health and Human Resources  
Charleston, West Virginia

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- 5. Inquire and report upon the status of any findings, contingencies, or other deficiencies discovered during the current engagement or described in any prior agreed-upon procedures report (if applicable) that could negatively affect administration of the DHHR grant and related program/project.**

The Organization failed to maintain an accounting system and a set of accounting records that, at a minimum, allows for the identification of the source revenue and expenditures related to the grant agreement. As a result, certain procedures requiring the verification of the proper recording and account distribution could not be performed. Also, it was noted that the Executive Director with the Organization during the grant period under review has terminated employment

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

This report is intended solely for the information and use of the West Virginia Coalition to End Homelessness, Inc. and the West Virginia Department of Health and Human Resources and is not intended to be and should not be used by anyone other than those specified parties.

*Smith & Stalaker, PC*

Parkersburg, West Virginia  
September 30, 2010

DHHR - Finance

OCT 14 2010

Date Received