

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

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

\*\*\*\*\*

**JUNE 30, 2010**

DHHR - Finance

JAN 20 2011

Date Received



# RDVIC

Rape and Domestic Violence Information Center, Inc  
P.O. Box 4228  
Morgantown, WV 26505



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December 13, 2010

Tetrick & Bartlett, PLLC  
P.O. Box 1916  
Clarksburg, West Virginia 26302-1916

The Rape and Domestic Violence Information Center (RDVIC) submits the following independent auditor's report for the year July 1, 2009 through June 30, 2010.

Auditor: Tetrick & Bartlett, PLLC  
P.O. Box 1916  
Clarksburg, WV 26302-1916

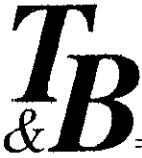
RDVIC's corrective actions were included as "Entity's Response" on pages 13 through 15 of the audit document. Further information will be provided upon request.

Respectfully submitted,

Judy King Smith, Executive Director

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying statement of financial position of Rape and Domestic Violence Information Center, Inc. (a nonprofit organization) as of June 30, 2010 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, 2010, 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 our report dated November 20, 2010, on our consideration of Rape and Domestic Violence Information Center, 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 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 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 should be considered in assessing the results of our audit.

Our audit was conducted 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

*Detrick & Baillott, PLLC*

November 20, 2010

DHHR - Finance

JAN 20 2011

Date Received

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 STATEMENT OF FINANCIAL POSITION  
 JUNE 30, 2010

**ASSETS**

<b>Current Assets</b>			
Cash and cash equivalents	\$	226,763	
Investments		45,515	
Grants and contracts receivable		99,232	
Prepaid assets		<u>18,124</u>	\$ 389,634
<b>Plant and Equipment</b>			
Buildings		361,183	
Furniture and equipment		122,835	
Less: Accumulated depreciation		<u>(304,688)</u>	<u>179,330</u>
<b>TOTAL ASSETS</b>			\$ <u>568,964</u>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>			
Accounts payable	\$	13,213	
Accrued wages		15,005	
Payroll withholdings		2,906	
Accrued vacation		<u>3,968</u>	\$ 35,092
<b>Long-Term Liabilities</b>			
Accrued vacation			<u>11,905</u>
<b>Total liabilities</b>			46,997
<b>Net Assets</b>			
Unrestricted			<u>521,967</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>			\$ <u>568,964</u>

The accompanying independent auditor's report and notes are an integral part of this statement.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Public Support and Revenues</b>			
WV Department of Health and Human Resources	\$ -0-	\$ 329,081	\$ 329,081
STOP Grant	120,696	-0-	120,696
VOCA Grant	62,678	-0-	62,678
Emergency Shelter Grant Program	29,196	-0-	29,196
Legal Assistance for Victims Grant	15,721	-0-	15,721
Rural Domestic Violence Grant	8,821	-0-	8,821
Department of Justice	74,986	-0-	74,986
United Way	47,413	-0-	47,413
Foundation for Rape and Information Services	91,458	-0-	91,458
Local contributions	45,000	-0-	45,000
Donations	43,746	-0-	43,746
Miscellaneous income	17,067	-0-	17,067
Investment income	3,100	-0-	3,100
Unrealized gain on investments	2,590	-0-	2,590
Net assets released from restrictions	<u>329,081</u>	<u>(329,081)</u>	<u>-0-</u>
Total public support, revenue and reclassifications	<u>891,553</u>	<u>-0-</u>	<u>891,553</u>
<b>Expenses</b>			
Program expenses	624,092	-0-	624,092
Management and general	192,570	-0-	192,570
Fundraising	<u>17,910</u>	<u>-0-</u>	<u>17,910</u>
Total expenses	<u>834,572</u>	<u>-0-</u>	<u>834,572</u>
Change in net assets	56,981	-0-	56,981
Net assets – beginning of period	<u>464,986</u>	<u>-0-</u>	<u>464,986</u>
Net assets – end of period	\$ <u>521,967</u>	\$ <u>-0-</u>	\$ <u>521,967</u>

The accompanying independent auditor's report and notes are an integral part of this statement.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 2010

	<u>Program</u> <u>Services</u>	<u>Management</u> <u>and</u> <u>General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and Wages	\$ 291,020	\$ 122,543	\$ 6,449	\$ 420,012
Payroll taxes	24,979	12,329	649	37,957
Employee benefits	<u>71,742</u>	<u>29,510</u>	<u>1,553</u>	<u>102,805</u>
Total personnel	387,741	164,382	8,651	560,774
STOP Grant payments	75,065	-0-	-0-	75,065
Project Safe Neighborhood	32,219	-0-	-0-	32,219
Supplies	16,176	3,411	9,259	28,846
Telephone	15,644	1,738	-0-	17,382
Utilities	13,069	1,452	-0-	14,521
Insurance	6,548	727	-0-	7,275
Maintenance	16,296	1,811	-0-	18,107
Travel and training	29,592	1,557	-0-	31,149
Other expenses	-0-	2,530	-0-	2,530
Food and medicine	2,182	-0-	-0-	2,182
Professional fees	6,109	7,227	-0-	13,336
Printing	-0-	615	-0-	615
Rent	10,200	-0-	-0-	10,200
Postage	-0-	896	-0-	896
Advertising	1,026	112	-0-	1,138
Depreciation	<u>12,225</u>	<u>6,112</u>	<u>-0-</u>	<u>18,337</u>
Total expenses	\$ <u>624,092</u>	\$ <u>192,570</u>	\$ <u>17,910</u>	\$ <u>834,572</u>

The accompanying independent auditor's report and notes are an integral part of this statement.



RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2010

<b>Cash Flows From Operating Activities</b>	\$ 56,981	
Change in net assets		
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	18,337	
Unrealized (gain) on investments	( 2,590)	
(Increase) decrease in:		
Grants and contracts receivable	(37,482)	
Prepaid assets	( 4,831)	
Increase (decrease) in:		
Accounts payable	( 2,928)	
Accrued wages and vacation	5,168	
Payroll withholding	<u>1,454</u>	
Net cash provided by operating activities		\$ 34,109
<b>Cash Flows From Investing Activities</b>		
Purchase of investments	( 1,492)	
Acquisition of capital assets	<u>(35,085)</u>	
Net cash (used in) investing activities		( 36,577)
Net (decrease) in cash		( 2,468)
Cash at beginning of year		<u>229,231</u>
Cash at end of year		\$ <u>226,763</u>

The accompanying independent auditor's report and notes are an integral part of this statement

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

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 Financial Accounting Standard Board (FASB) Codification 958, Not-for-Profit Organizations. 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 the grant or promise is made. Conditional grants and promises to give are recorded when the 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.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2010

**Donated Services**

Donated services are recognized as contributions in accordance with FASB Standards Codification 958-605, 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.

**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 Organization 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 Organization's mutual funds are considered insignificant to the Organization's financial statements.

**Property and Equipment**

Land, buildings and equipment are stated at cost or fair market value at the 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.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONT'D)  
 JUNE 30, 2010

**Cash**

All cash accounts are with F.D.I.C. insured institutions. At various times throughout the year Rape and Domestic Violence Information Center, 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.

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

Cash and cash equivalents	\$ <u>226,763</u>
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**Risk and Uncertainties**

The majority of the funding for the operation of the Rape and Domestic Violence Information Center, 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 were 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 Expenditures**

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

**2. Investments**

Investments are measured at fair value on a recurring basis as of June 30, 2010, are summarized as follows:

	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gain (Loss)</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Insured savings	\$ 74	\$ 74	\$ -0-	\$ 74	\$ -0-
Mutual funds	<u>52,251</u>	<u>45,441</u>	<u>(6,810)</u>	<u>45,441</u>	<u>-0-</u>
Total	<u>\$ 52,325</u>	<u>\$ 45,515</u>	<u>\$ (6,810)</u>	<u>\$ 45,515</u>	<u>\$ -0-</u>

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONT'D)  
 JUNE 30, 2010

Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions.

The following schedule summarizes the investment return and its classification in the statement of activities for the year then ended June 30, 2010:

Interest and dividends	\$ 2,823
Capital gains	<u>277</u>
 Total investment income	 \$ <u>3,100</u>

**3. Property and Equipment**

Property and equipment consist of the following:

Building	\$ 361,183
Furniture and equipment	<u>122,835</u>
 Total property and equipment	 484,018
Less accumulated depreciation	<u>(304,688)</u>
 Net property and equipment	 \$ <u>179,330</u>

**4. Compensated Absences**

Compensated absences are included in these financial statements at the employees current hourly rate for June 30, 2010 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 and improvements	15 – 30 years
Furniture and equipment	3 – 5 years

Depreciation expense for the year totaled \$18,337

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONT'D)  
 JUNE 30, 2010

**7. Operating Lease**

The Organization leases its outreach office in Taylor County for \$1,350 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>
2011	\$ 2,847
2012	<u>1,951</u>
Total	\$ <u>4,798</u>

Rent expense for the year was \$10,200 for the outreach office.

**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. Advertising Costs**

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

**10. Subsequent Events**

The Organization has considered all subsequent events through November 20, 2010, the date the financial statements were made available.



**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**

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

We have audited the financial statements of Rape and Domestic Violence Information Center, Inc. (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued our report thereon dated November 20, 2010. 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 limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses as follows

### 10-1 Segregation of Duties

**Criteria:** Analysis of the internal control system indicated a lack of segregation of duties.

**Condition:** Responsibility for approving executing, and recording transactions and custody of the resulting asset arising from the transaction is not assigned to separate individuals.

**Cause:** Responsibility for approval, execution, recording and custody are not distributed among the office staff to the best degree possible. However, complete segregation of duties is not economically feasible.

**Effect:** Because of the lack of segregated duties, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

**Recommendation:** Responsibilities of approval, executing, recording and custody should be distributed among the accounting staff to the degree possible. However, we recognize that complete segregation of duties is not economically feasible.

**Entity's Response:** To the extent possible, the Organization has segregated its duties. Any further segregation of duties would not be economically feasible.

### 10-2 Cash in Excess of F.D.I.C.

**Criteria:** The Organization would monitor cash amounts monthly and transfer any amounts in excess of F.D.I.C. coverage to another bank.

**Condition:** It was noted during the audit the Organization has cash accounts in excess of F.D.I.C.

**Cause:** Receive checks in excess of \$250,000 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.

**Entity's Response:** 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 \$250,000 amount is when we receive a large drawdown from the WV Department of Health & Human Resources.



### 10-3 Disbursement Documentation

**Criteria:** All disbursements should be properly documented prior to payment.

**Condition:** Credit card travel expenses did not always contain the proper documentation such as receipts and reasons for travel and wages were paid without timesheets for hourly employees

**Cause:** The Organization did not always require proper documentation when making disbursements.

**Effect:** Wages could be paid improperly to employees and not corrected on future paychecks and personal items could be purchased with credit cards using the Organizations funds.

**Recommendation:** The Organization should require that all credit card purchases contain proper documentation such as receipts, reasons for travel and dates. Wages should not be paid to hourly employees without approved timesheets.

**Entity's Response:** Disbursements will only be made with proper documentation and wages will not be paid without approved timesheets.

*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. We consider the deficiencies described as items 10-1 through 10-3 above to be material weaknesses.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rape and Domestic Violence Information Center, Inc.'s financial statements are free of 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 determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described below as item 10-4.

#### 10-4 Unauthorized Expense

**Criteria:** Reimbursements should be requisitioned for allowable amounts.

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

**Cause:** Unknown

**Effect:** The Organization is required to pay these funds back.

**Recommendation:** Pay for costs in accordance with Grant Budgets.

**Entity's Response:** Expenses will be spent in accordance with grant awards in the future.

We noted certain matters that we reported to management of Rape and Domestic Violence Information Center, Inc. in a separate letter dated November 20, 2010.

The Rape and Domestic Violence Information Center, Inc.'s responses to the findings identified in our audit are described above. We did not audit Rape and Domestic Violence Information Center, Inc.'s responses and accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of Directors of the Rape and Domestic Violence Information Center, Inc., others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Deluck & Baugh, PLLC*

November 20, 2010

**RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 SCHEDULE OF GRANTS AND CONTRACTS  
 FOR THE YEAR ENDED JUNE 30, 2010**

<u>Grantor Agency/Subgrantor</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>				
WV Department of Health and Human Resources	WV FRIS	8802-2009-0506-096-128	16.890	\$ 28,390
	Family Violence Prevention & Services Act	G090187	93.671	64,951
	WV Sexual Assault Fee Environment	2006-FW-AX-K001	16.529	<u>7,500</u>
<b>Total Department of Health and Human Resources</b>				<u>100,841</u>
<b>Department of Justice</b>				
WV Division of Criminal Services	Victim Assistance	2009-VA-GX-0048	16.575	51,652
	STOP Violence Against Women	09-4008	16.588	4,418
	STOP Violence Against Women	09-4007	16.588	23,991
	STOP Violence Against Women	10-5002	16.588	65,215
	STOP Violence Against Women	N/A	16.688	27,072
	Rural Grant	10-607	16.589	8,821
	Legal Assistance for Victims	2004-WL-AX-0040	16.524	8,797
	Project Safe Neighborhood	2006 GP CX 0021	16.590	33,496
	Project Safe Neighborhood	2004 GP CX 0703	16.590	13,836
	Sexual Assault Services Program	SASP-09-005	16.736	4,906
	Sexual Assault Services Program	SASP-09-005A	16.736	4,501
WV Division of Criminal Services – ARRA	Recovery Act Justice Assistance Grant	2009-SU-B9-0034	16.803	<u>27,654</u>
<b>Total Department of Justice</b>				<u>274,359</u>

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 SCHEDULE OF GRANTS AND CONTRACTS (CONT'D)  
 FOR THE YEAR ENDED JUNE 30, 2010

<u>Grantor Agency/Subgrantor</u>	<u>Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Amount Expended</u>
Department of Housing and Urban Development				
City of Morgantown	Community Development Block Grant		14.218	\$ 20,000
WV Office of Economic Opportunity	Emergency Shelter Grants Program	N/A	14.231	<u>28,796</u>
Total Department of Housing and Urban Development				<u>48,796</u>
Total Federal Grants & Contracts				\$ <u>423,996</u>
State Awards				
WV Department of Health and Human Resources	Prevention Education	N/A	N/A	\$ 12,357
	Prevention Education	N/A	N/A	7,058
	Rural Advocates	R-07-003	N/A	6,123
	Rural Advocates	R-09-004	N/A	20,622
	General Allocation	G090187	N/A	<u>264,130</u>
Total State Grants & Contracts				\$ <u>310,290</u>

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO THE SCHEDULE OF GRANTS AND CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2010

**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.



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To the Management and  
The Board of Directors of  
Rape and Domestic Violence Information Center, Inc.

In planning and performing our audit of the financial statements of Rape and Domestic Violence Information Center, Inc. for the year ended June 30, 2010, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an 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 several matters that are opportunities for strengthening internal controls and operating efficiency. (We previously reported on the Organization's internal control in our report dated November 20, 2010.) This letter does not affect our report dated November 20, 2010, 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. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss these comments 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:

**Cash Disbursements**

While testing cash disbursements, we noted that supporting invoices were not always marked as paid when paid. To reduce the risk of duplicate payment for purchases, payments should only be made from original invoices that are routinely canceled by marking them paid.

We wish to thank the Director and her staff for their support and assistance during our audit.

This report is intended solely for the information and use of management, 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 specified parties.

*Tetrick & Bartlett, PLLC*

November 20, 2010