

RAPE AND DOMESTIC VIOLENCE  
INFORMATION CENTER, INC.

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INDEPENDENT AUDITOR'S REPORT AND  
RELATED FINANCIAL STATEMENTS

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JUNE 30, 2012

DHHR - Finance

APR 22 2013

Date Received

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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, 2012 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, 2012, 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 January 30, 2013, 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 financial statements 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of grants and contracts is fairly stated in all material respects in relation to the financial statements as a whole.

*Detrick A. Bassett, PHA*

January 30, 2013

**DHHR - Finance**

APR 22 2013

Date Received

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2012

ASSETS

Current Assets

Cash and cash equivalents	\$	270,090	
Investments		54,040	
Grants and contracts receivable		85,338	
Reimbursement receivable		912	
Prepaid expenses		16,194	\$ 426,574

Property and Equipment

Buildings		377,563	
Furniture and equipment		129,059	
Less: Accumulated depreciation		(340,371)	166,251

**TOTAL ASSETS**

**\$ 592,825**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$	29,479	
Accrued wages		10,689	
Accrued payroll withholdings		5,662	
Accrued vacation		6,085	
Deferred revenue		11,671	\$ 63,586

Long-Term Liabilities

Accrued vacation			18,256
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Total liabilities

81,842

Net assets

Unrestricted			510,983
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**TOTAL LIABILITIES AND NET ASSETS**

**\$ 592,825**

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, 2012**

**Change in Unrestricted Net Assets:**

**Public Support and Revenues**

WV Department of Health and Human Resources	\$ 314,836
STOP Grant	123,122
VOCA Grant	64,420
Emergency Shelter Grant Program	25,500
Legal Assistance for Victims Grant	11,624
Rural Domestic Violence Grant	12,982
Department of Justice	26,493
United Way	13,222
Foundation for Rape and Information Services	88,834
Local contributions	44,124
Donations	27,636
Miscellaneous income	18,221
Investment income	3,236
Fundraising events	26,357
Legal services contributions	6,750
Total public support and revenue	<u>807,357</u>

**Expenses**

Program expenses	562,488
Management and general	210,938
Fundraising	17,990
Total expenses	<u>791,416</u>

Change in unrestricted net assets	15,941
Net assets – beginning of period	<u>495,042</u>
Net assets – end of period	<u>\$ 510,983</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, 2012

	<u>Program</u> <u>Services</u>	<u>Management</u> <u>and</u> <u>General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and Wages	\$ 273,600	\$ 130,816	\$ 6,885	\$ 411,301
Payroll taxes	37,367	10,007	527	47,901
Employee benefits	74,346	36,047	2,253	112,646
Total personnel	<u>385,313</u>	<u>176,870</u>	<u>9,665</u>	<u>571,848</u>
STOP Grant payments	80,153	-	-	80,153
Public Awareness	1,307	-	-	1,307
Supplies	5,269	1,543	394	7,206
Fundraising events	-	-	7,931	7,931
Telephone	17,585	1,954	-	19,539
Utilities	13,188	1,465	-	14,653
Insurance	5,901	656	-	6,557
Maintenance	3,850	428	-	4,278
Travel and training	13,193	694	-	13,887
Other expenses	-	3,775	-	3,775
Food and medicine	1,835	-	-	1,835
Professional fees	13,690	8,319	-	22,009
Printing	-	2,000	-	2,000
Rent and lease	9,275	5,227	-	14,502
Postage	-	2,270	-	2,270
Advertising	455	-	-	455
Depreciation	11,474	5,737	-	17,211
Total expenses	<u>\$ 562,488</u>	<u>\$ 210,938</u>	<u>\$ 17,990</u>	<u>\$ 791,416</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, 2012

<b>Cash Flows from Operating Activities</b>		
Change in unrestricted net assets	\$	15,941
Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities:		
Depreciation		17,211
Unrealized (gain) on investments		(1,487)
(Increase) decrease in:		
Grants and contracts receivable		(31,787)
Reimbursement receivable		(912)
Prepaid expenses		2,827
Increase (decrease) in:		
Accounts payable		9,924
Accrued wages		1,147
Accrued payroll withholdings		4,878
Accrued vacation		5,917
Deferred revenue		<u>11,671</u>
Net cash provided by operating activities	\$	<u>35,330</u>
 <b>Cash Flows from Investing Activities</b>		
Purchase of investments		(1,345)
Acquisition of capital assets		<u>(17,846)</u>
Net cash (used in) investing activities		<u>(19,191)</u>
 Net increase in cash		 16,139
Cash at beginning of year		<u>253,951</u>
Cash at end of year	\$	<u><u>270,090</u></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, 2012

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.

The accompanying independent auditor's report is an integral part of these notes.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2012

**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 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.

The accompanying independent auditor's report is an integral part of these notes.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2012

**Tax-Exempt Status**

The Organization operates as a nonprofit organization and has received exempt status under Code Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

All required Federal Business Income Tax Returns for the Organization have been filed up to and including the tax year ended June 30, 2012. The Organization's federal income tax returns for 2011, 2010, and 2009 remain subject to examination by the Internal Revenue Service (IRS). The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions.

**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. 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:

Unrestricted cash and cash equivalents	\$270,090
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The accompanying independent auditor's report is an integral part of these notes

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONT'D)  
 JUNE 30, 2012

**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 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 insurance, health insurance, and rent based on the effective dates of the policy and contracts.

**Deferred Revenue**

Various grant awards are not recognized as revenue until spent. Deferred revenue consists of grant awards that have been received but not spent as of June 30, 2012.

**2. Fair Value Measurements**

Investments are measured at fair value on a recurring basis as of June 30, 2012, are summarized as follows:

	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gain (Loss)</u>
Money market	\$ 24	\$ 24	\$ -
Mutual funds	<u>54,644</u>	<u>54,016</u>	<u>(628)</u>
 Total investments	 <u>\$ 54,668</u>	 <u>\$ 54,040</u>	 <u>\$ (628)</u>

The accompanying independent auditor's report is an integral part of these notes.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONT'D)  
 JUNE 30, 2012

The following schedule summarizes the investment return and its classification in the statement of activities for the year then ended June 30, 2012:

Interest and dividends	\$ 1,749
Unrealized gains	<u>1,487</u>
 Total investment income	 <u><u>\$ 3,236</u></u>

**3. Property and Equipment**

Property and equipment consist of the following:

Building	\$ 377,563
Furniture and equipment	<u>129,059</u>
 Total property and equipment	 506,622
Less accumulated depreciation	<u>(340,371)</u>
 Net property and equipment	 <u><u>\$ 166,251</u></u>

**4. Compensated Absences**

Compensated absences are included in these financial statements at the employees current hourly rate for June 30, 2012 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.

The accompanying independent auditor's report is an integral part of these notes.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONT'D)  
 JUNE 30, 2012

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 \$17,211

7. Operating Leases

The Organization leases its outreach office in Taylor County for \$425 per month. The lease on a year-to-year 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 had four operating leases for copiers, three of which were still in existence as of June 30, 2012:

	<u>Lease 1</u>	<u>Lease 2</u>	<u>Lease 3</u>	<u>Lease 4</u>
Term	60 months	60 months	60 months	60 months
Payment	\$ 177	\$ 137	\$ 136	\$ 142
Expiration date	5/2012	12/2014	12/2014	6/2017
Lease expense for year ended June 30, 2012	\$ 1,951	\$ 1,644	\$ 1,632	\$ -

The accompanying independent auditor's report is an integral part of these notes

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2012

Minimum future lease payments are as follows:

<u>Year ended June 30,</u>	<u>Amount</u>
2013	\$ 4,980
2014	3,342
2015	1,704
2016	1,704
2017	<u>1,704</u>
Total	<u>\$ 13,434</u>

Rent expense for the year was \$9,275 for the outreach offices.

**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. Fair Value Measurements**

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

The accompanying independent auditor's report is an integral part of these notes.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2012

Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2. Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3. Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis. There have been no changes in the methodologies used at June 30, 2012.

*Money market funds:* The fair value of money market funds classified as Level 1 has been measured by reference to quoted market prices.

*Mutual funds:* The fair value of equity securities and mutual funds classified as Level 1 has been measured by reference to quoted market prices.

The accompanying independent auditor's report is an integral part of these notes.



RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONT'D)  
 JUNE 30, 2012

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	Assets at Fair Value as of June 30, 2012			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 24	\$ -	\$ -	\$ 24
Mutual Funds				
Domestic equities	25,360	-	-	25,360
Domestic fixed income	<u>28,656</u>	<u>-</u>	<u>-</u>	<u>28,656</u>
 Total	 <u>\$ 54,040</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 54,040</u>

**11. Related Party Transactions**

During the fiscal year the Organization received grants from the WV Foundation for Rape and Information Services for \$88,834. There was a receivable due from the WV Foundation for Rape and Information Services, Inc in the amount of \$22,352 as of June 30, 2012.

During the fiscal year the Organization received contributions for legal services from the WV Coalition Against Domestic Violence for \$6,750. There was a receivable due from the WV Coalition Against Domestic Violence in the amount of \$4,295 as of June 30, 2012.

**12. Subsequent Events**

The Organization has considered all subsequent events through January 30, 2013, the date the financial statements were made available.

The accompanying independent auditor's report is an integral part of these notes



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, 2012, and have issued our report thereon dated January 30, 2013. 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

Management of Rape and Domestic Violence Information Center, Inc. is responsible for establishing and maintaining effective 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 in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 deficiency described in the accompanying schedule of findings and responses as item 12-01 to be a material weakness.

## 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 in the accompanying schedule of findings and responses as item 12-02.

The Rape and Domestic Violence Information Center, Inc.'s responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. 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. However, this report is a matter of public record.

*Patrick J. Brunson, PAH*

January 30, 2013

**DHHR - Finance**

APR 23 2013

Date Received

**RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.**  
**SCHEDULE OF GRANTS AND CONTRACTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Program or Award Amount</u>	<u>Receipts or Revenues Recognized</u>	<u>Federal Disbursement/ Expenditures</u>	<u>Deferred Revenue at July 30, 2012</u>
<i>U.S. Department of Health and Human Services</i>						
<i>Administration for Children and Families</i>						
<i>WV Department of Health and Human Resources</i>						
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes	93.671	G120031	\$ 65,043	\$ 65,043	\$ 65,043	\$ -
Total Department of Health and Human Resources			<u>65,043</u>	<u>65,043</u>	<u>65,043</u>	<u>-</u>
<i>U.S. Department of Justice</i>						
<i>Office of Victims of Crime</i>						
<i>WV Division of Criminal Justice Services</i>						
Crime Victim Assistance	16.575	12-1205	57,678	57,678	57,678	-
ARRA - Crime Victim Assistance	16.575	10-402	34,930	6,743	6,743	-

**RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.**  
**SCHEDULE OF GRANTS AND CONTRACTS (CONT'D)**  
**FOR THE YEAR ENDED JUNE 30, 2012**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Program or Award Amount</u>	<u>Receipts or Revenues Recognized</u>	<u>Federal Disbursement/ Expenditures</u>	<u>Deferred Revenue at July 30, 2012</u>
U.S Department of Justice Violence Against Women Office	16.590	A-10-004	\$ 34,699	\$ 16,343	\$ 16,343	\$ -
	16.590	A-11-005	26,096	11,842	11,842	-
<i>NY Department of Health and Human Reserouces</i>						
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.589	R-09-004	66,822	6,859	6,859	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.589	RAN-11-005	31,471	21,738	21,738	-
	16.588	10-5002	75,757	9,535	9,535	-
	16.588	11-1005	75,757	7,034	7,034	-
	16.588	11-1004	43,957	11,999	11,999	-
	16.588	12-1110	74,357	64,653	64,653	-
	16.588	12-1109	43,957	29,899	29,899	-
	16.589	10-607	21,158	12,982	12,982	-
<i>NY Division of Criminal Justice Services</i>						
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	R-09-004	66,822	6,859	6,859	-
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	RAN-11-005	31,471	21,738	21,738	-
ARRA Violence Against Women Formula Grants	16.588	10-5002	75,757	9,535	9,535	-
ARRA Violence Against Women Formula Grants	16.588	11-1005	75,757	7,034	7,034	-
ARRA Violence Against Women Formula Grants	16.588	11-1004	43,957	11,999	11,999	-
ARRA Violence Against Women Formula Grants	16.588	12-1110	74,357	64,653	64,653	-
ARRA Violence Against Women Formula Grants	16.588	12-1109	43,957	29,899	29,899	-
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Grant	16.589	10-607	21,158	12,982	12,982	-

**RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 SCHEDULE OF GRANTS AND CONTRACTS (CONT'D)  
 FOR THE YEAR ENDED JUNE 30, 2012**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Program or Award Amount</u>	<u>Receipts or Revenues Recognized</u>	<u>Federal Disbursement/Expenditures</u>	<u>Deferred Revenue at July 30, 2012</u>
Legal Assistance for Victims	16.524	2010-WL-AX-0063	\$ 20,750	\$ 11,624	\$ 11,624	\$ -
Sexual Assault Services Formula Program	16.017	SASP-11-005	16,984	9,298	9,298	-
Sexual Assault Services Formula Program	16.017	SASP-12-005	16,967	6,613	6,613	-
Justice Assistance Grant Formula Program	16.579	12-770	26,493	26,493	26,493	-
<b>Total U.S. Department of Justice</b>			<b>667,833</b>	<b>311,333</b>	<b>311,333</b>	<b>-</b>
<b>U.S Department of Housing and Urban Development Office of Community Planning and Development</b>						
<i>WV Office of Economic Opportunity</i>						
Emergency Solutions Grant Program	14.231	N/A	25,000	25,000	25,000	-
<b>Total Department of Housing and Urban Development</b>			<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>U.S Department of Homeland Security</b>						
Emergency Food and Shelter National Board Program	97.024	N/A	500	500	500	-
<b>Total Federal Grants &amp; Contracts</b>			<b>\$ 758,376</b>	<b>\$ 401,876</b>	<b>\$ 401,876</b>	<b>\$ -</b>

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
 SCHEDULE OF GRANTS AND CONTRACTS (CONT'D)  
 FOR THE YEAR ENDED JUNE 30, 2012

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Program or Award Amount</u>	<u>Receipts or Revenues Recognized</u>	<u>Federal Disbursement/ Expenditures</u>	<u>Deferred Revenue at July 30, 2012</u>
<i>State Awards</i>						
<i>WV Department of Health and Human Resources</i>						
Prevention Education	N/A	RR-10-005	\$ 11,338	\$ 2,207	\$ 2,207	\$ 628
Prevention Education	N/A	RR-11-005	11,412	2,116	2,116	6,443
Prevention Education	N/A	PE-10-005	9,000	4,169	4,169	-
Prevention Education	N/A	PE-11-005	9,000	7,650	7,650	-
General Allocation	N/A	G120031	249,793	249,793	249,793	-
<b>Total State Grants &amp; Contracts</b>			<b>\$ 290,543</b>	<b>\$ 265,935</b>	<b>\$ 265,935</b>	<b>\$ 7,071</b>

The accompanying independent auditor's report and notes are integral parts of this schedule.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
NOTES TO THE SCHEDULE OF GRANTS AND CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2012

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

The accompanying independent auditor's report and notes are integral parts of this schedule



RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2012

12-01 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.

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

**Cause:** Responsibilities of approval, execution, recording and custody are not distributed among the office staff to the best degree possible.

**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 be distributed among individuals to the degree possible. We recommend that the Board should remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

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

12-2 Employee Retirement Withholdings

**Condition:** The Department of Labor (DOL) requires that all pre-tax retirement contributions be remitted to retirement plans on the earliest date on which they can reasonably be segregated from the Organization's general assets.

**Criteria:** Analysis of the Organization's financial records indicated that employee retirement contributions were not remitted on a timely basis.

**Cause:** The Organization failed to remit employee retirement contributions on a timely basis

**Effect:** Because of the Organization's failure to timely remit employee retirement contributions, the Organization is not in compliance with the requirements of the DOL.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.  
SCHEDULE OF FINDINGS AND RESPONSES (CONT'D)  
FOR THE YEAR ENDED JUNE 30, 2012

**Recommendation:** The Organization should remit all pre-tax retirement contributions to retirement plans on the earliest date on which they can reasonably be segregated from the Organization's general assets.

**Entity's Response:** The Organization experienced turnover in its bookkeeping position. As a result, it was discovered that retirement contributions were not remitted timely. The Organization has since paid all liabilities and has put in place procedures to ensure that retirement contributions are remitted on the earliest date on which they can reasonably be segregated from the Organization's general assets.



# RDVIC

Rape and Domestic Violence Information Center, Inc.  
P.O. Box 4228  
Morgantown, WV 26505  
Phones answered 24 Hours • 304-292-5100  
Taylor 304-265-6534 • Preston County 329-1687 • Fax 304-292-0204  
mainoffice@rdvic.org

February 15, 2013

Board of Directors  
Rape and Domestic Violence Information Center  
P.O. Box 4228  
Morgantown, WV 26504

Attached is the independent auditor's report for the year July 1, 2011 through June 30, 2012 for the Rape and Domestic Violence Information Center.

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

The corrective actions implemented as a result of the audit are as follows and are also included as "Entity's Response" on pages 23 and 24 of the audit document.

**Segregation of Duties:**

Responsibilities of approval, execution, recording and custody are not distributed among the office staff to the best degree possible.

**Response:**

Duties have been segregated to the extent possible. We have added a step regarding bank account reconciliations. After the Administrative Secretary reconciles the accounts the Executive Director compares the reconciliation with the bank statement and initials it to indicate her review. The board Treasurer provides oversight and review of all financial matters and reports to the full board monthly.

**Employee Retirement Withholdings:**

The Organization failed to remit employee retirement contributions on a timely basis.

**Response:**

After turnover in the Administrative Secretary's position, it was discovered that retirement contributions had not been submitted timely. We have paid all liabilities and now have in place a system to ensure that retirement contributions are remitted on the earliest date on which they can be segregated from RDVIC's general assets.

Respectfully submitted,

Judy King, Executive Director



## **Tetrick & Bartlett, PLLC**

*Certified Public Accountants  
Consultants*

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January 30, 2013

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

We have audited the financial statements of the Rape and Domestic Violence Information Center, Inc. for the years ended June 30, 2012, and have issued our report thereon dated January 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 8, 2012. Professional standards also require that we communicate to you the following information related to our audit.

### **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 the 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 2012. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 estimates affecting the financial statements were:

Management's estimate of the accumulated depreciation and depreciation expense is based on the straight line basis of the estimated useful service lives of the various classes of property. Management's estimate of allowance for doubtful accounts is based on historical percentages of collections. We evaluated the key factors and assumptions used to develop the accumulated depreciation, depreciation expense, and allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of capital assets and accumulated depreciation in Note 3 to the financial statements. The accumulated depreciation is based on estimated useful lives.

#### *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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *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 January 30, 2013.

#### *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 entity'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 entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors of the Rape and Domestic Violence Information Center, Inc. and management of Rape and Domestic Violence Information Center, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Tetrick & Bartlett PLLC*

Tetrick & Bartlett, PLLC

DHHR - Finance

APR 22 2013

Date Received