

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

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

JUNE 30, 2013

DHHR - Finance

JUL 27 2015

Date Received

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Rape and Domestic Violence Information Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2014, 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* in considering Rape and Domestic Violence Information Center, Inc.'s internal control over financial reporting and compliance.

Dutrick + Bartlett, PLLC

May 7, 2014

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013

ASSETS

Current Assets

Cash and cash equivalents	\$	290,722	
Investments		59,503	
Grants and contracts receivable		68,846	
Reimbursement receivable		827	
Prepaid expenses		<u>15,910</u>	\$ 435,808

Property and Equipment

Buildings		396,385	
Furniture and equipment		139,090	
Less: Accumulated depreciation		<u>(357,247)</u>	<u>178,228</u>

TOTAL ASSETS

\$ 614,036

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$	13,828	
Accrued wages		11,059	
Accrued payroll withholdings		2,263	
Accrued vacation		5,383	
Deferred revenue		<u>20,731</u>	\$ 53,264

Long-Term Liabilities

Accrued vacation			<u>16,148</u>
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Total liabilities

69,412

Net assets

Unrestricted			<u>544,624</u>
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TOTAL LIABILITIES AND NET ASSETS

\$ 614,036

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, 2013

Change in Unrestricted Net Assets:

Public Support and Revenues

WV Department of Health and Human Resources	\$ 322,785
STOP Grant	103,931
VOCA Grant	72,213
Emergency Shelter Grant Program	25,000
Legal Assistance for Victims Grant	6,222
Other Grants	2,949
Department of Justice	24,470
United Way	15,484
Foundation for Rape and Information Services	100,691
Local contributions	25,000
Donations	25,834
Miscellaneous income	14,001
Investment income	5,727
Fundraising events	<u>33,108</u>
Total public support and revenue	<u>777,415</u>

Expenses

Program expenses	512,403
Management and general	209,729
Fundraising	<u>21,642</u>
Total expenses	<u>743,774</u>

Change in unrestricted net assets	33,641
Net assets – beginning of period	<u>510,983</u>
Net assets – end of period	<u>\$ 544,624</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, 2013

	<u>Program</u>	<u>Management</u>		
	<u>Services</u>	<u>and</u>	<u>Fundraising</u>	<u>Total</u>
		<u>General</u>		
Salaries and Wages	\$ 265,311	\$ 131,925	\$ 6,943	\$ 404,179
Payroll taxes	32,014	10,092	531	42,637
Employee benefits	64,005	32,494	1,969	98,468
Total personnel	361,330	174,511	9,443	545,284
STOP Grant payments	60,285	-	-	60,285
Public Awareness	1,940	-	-	1,940
Supplies	6,476	1,401	-	7,877
Fundraising events	-	-	12,199	12,199
Telephone	14,653	1,628	-	16,281
Utilities	16,001	1,778	-	17,779
Insurance	5,142	571	-	5,713
Maintenance	4,095	455	-	4,550
Travel and training	15,069	793	-	15,862
Other expenses	-	6,996	-	6,996
Food and medicine	3,915	-	-	3,915
Professional fees	1,798	6,945	-	8,743
Printing	-	509	-	509
Rent and lease	10,448	6,338	-	16,786
Postage	-	2,179	-	2,179
Depreciation	11,251	5,625	-	16,876
Total expenses	<u>\$ 512,403</u>	<u>\$ 209,729</u>	<u>\$ 21,642</u>	<u>\$ 743,774</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, 2013

Cash Flows from Operating Activities

Change in unrestricted net assets	\$	33,641
Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities:		
Depreciation		16,876
Unrealized (gain) on investments		(4,374)
(Increase) decrease in:		
Grants and contracts receivable		16,492
Reimbursement receivable		85
Prepaid expenses		284
Increase (decrease) in:		
Accounts payable		(15,651)
Accrued wages		370
Accrued payroll withholdings		(3,399)
Accrued vacation		(2,810)
Deferred revenue		9,060
Net cash provided by operating activities		\$ 50,574

Cash Flows from Investing Activities

Purchase of investments		(1,089)
Acquisition of capital assets		(28,853)
Net cash (used in) investing activities		(29,942)
Net increase in cash		20,632
Cash at beginning of year		270,090
Cash at end of year		\$ 290,722

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, 2013

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, 2013

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, 2013

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, 2013. 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	\$ 290,722
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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, 2013

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, 2013.

2. Fair Value Measurements

Investments are measured at fair value on a recurring basis as of June 30, 2013, are summarized as follows:

	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gain (Loss)</u>
Money market	\$ 24	\$ 24	\$ -
Mutual funds	<u>55,733</u>	<u>59,479</u>	<u>3,746</u>
Total investments	<u>\$ 55,757</u>	<u>\$ 59,503</u>	<u>\$ 3,746</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 (CONTD)
JUNE 30, 2013

The following schedule summarizes the investment return and its classification in the statement of activities for the year then ended June 30, 2013:

Interest and dividends	\$ 1,353
Unrealized gains	<u>4,374</u>
Total investment income	<u>\$ 5,727</u>

3. Property and Equipment

Property and equipment consist of the following:

Building	\$ 396,385
Furniture and equipment	<u>139,090</u>
Total property and equipment	535,475
Less accumulated depreciation	<u>(357,247)</u>
Net property and equipment	<u>\$ 178,228</u>

4. Compensated Absences

Compensated absences are included in these financial statements at the employees current hourly rate for June 30, 2013 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, 2013

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 \$16,876.

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, 2013:

	<u>Lease 2</u>	<u>Lease 3</u>	<u>Lease 4</u>
Term	60 months	60 months	60 months
Payment	\$ 137	\$ 136	\$ 142
Expiration date	12/2014	12/2014	6/2017
Lease expense for year ended June 30, 2013	\$ 1,644	\$ 1,632	\$ 1,704

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

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

Minimum future lease payments are as follows:

<u>Year ended June 30,</u>	<u>Amount</u>
2014	\$ 3,342
2015	1,704
2016	1,704
2017	<u>1,704</u>
Total	<u>\$ 8,454</u>

Rent expense for the year was \$10,448 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 (CONTD)
JUNE 30, 2013

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, 2013			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 24	\$ -	\$ -	\$ 24
Mutual Funds				
Domestic equities	31,350	-	-	31,350
Domestic fixed income	<u>28,129</u>	<u>-</u>	<u>-</u>	<u>28,129</u>
Total	<u>\$ 59,503</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,503</u>

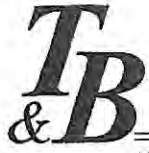
11. Related Party Transactions

During the fiscal year the Organization received grants from the WV Foundation for Rape and Information Services for \$100,691. There was a receivable due from the WV Foundation for Rape and Information Services, Inc. in the amount of \$26,671 as of June 30, 2013.

12. Subsequent Events

The Organization has considered all subsequent events through May 7, 2014, the date the financial statements were made available.

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



Tetrick & Bartlett, PLLC
*Certified Public Accountants
Consultants*

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**INDEPENDENT AUDITOR'S 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, in accordance with the 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, the financial statements of Rape and Domestic Violence Information Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 7, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rape and Domestic Violence Information Center, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control 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 deficiencies described in the accompanying schedule of findings and responses as items 2013-01 and 2013-02 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 from 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Rape and Domestic Violence Information Center, Inc.'s Response to Findings

Rape and Domestic Violence Information Center, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Rape and Domestic Violence Information Center, Inc.'s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Tuttle & Bartlett, PLLC

May 7, 2014

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.
SCHEDULE OF GRANTS AND CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2013

<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, 2013</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>						
<i>Family Violence Prevention and Services/Grants for Battered</i>						
<i>Women's Shelters - Grants to States and Indian Tribes</i>						
	93.671	G130262	\$ 66,786	\$ 66,786	\$ 66,786	\$ -
<i>Total Department of Health and Human Resources</i>						
			<u>66,786</u>	<u>66,786</u>	<u>66,786</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>						
<i>Crime Victim Assistance</i>						
	16.575	13-1306	\$ 82,064	\$ 70,213	\$ 70,213	\$ -
<i>ARRA - Crime Victim Assistance</i>						
	16.575	10-402	34,930	2,000	2,000	-

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.
SCHEDULE OF GRANTS AND CONTRACTS (CONTD)
FOR THE YEAR ENDED JUNE 30, 2013

<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, 2013</u>
<i>U.S Department of Housing and Urban Development</i>						
<i>Office of Community Planning and Development</i>						
<i>WV Office of Economic Opportunity</i>						
Emergency Solutions Grant Program	14-231	N/A	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Total Department of Housing and Urban Development			25,000	25,000	25,000	-
Total Federal Grants & Contracts			\$ 610,349	\$ 369,865	\$ 369,865	\$ -
State Awards						
<i>WV Department of Health and Human Resources</i>						
Prevention Education	N/A	RR-12-005	\$ 8,572	\$ 6,429	\$ 6,429	\$ -
Prevention Education	N/A	RR-11-005	11,412	767	767	2,086
Prevention Education	N/A	PE-12-005	9,000	4,900	4,900	-
Prevention Education	N/A	PE-11-005	9,000	1,350	1,350	-
Sexual violence intervention program	N/A	W-12-005	25,000	16,002	16,002	8,793
General Allocation	N/A	G130262	255,999	255,999	255,999	-
Total State Grants & Contracts			\$ 318,983	\$ 285,447	\$ 285,447	\$ 10,879

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, 2013

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, 2013**

2013-01 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: 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.

2013-02 Bank Reconciliations

Criteria: Internal control should be implemented to the degree possible in preparing bank reconciliations.

Condition: Bank reconciliations should always be prepared and reconciled to the cash ledger.

Cause: The organization does not always prepare bank reconciliations.

Effect: Because of the failure to prepare bank reconciliations, 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.

RAPE AND DOMESTIC VIOLENCE INFORMATION CENTER, INC.
SCHEDULE OF FINDINGS AND RESPONSES (CONT'D)
FOR THE YEAR ENDED JUNE 30, 2013

Recommendation: The organization should prepare and reconcile all bank statements to the cash ledger on a monthly basis.

Entity's Response: The organization will reconcile all bank statements to the cash ledger.