

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT  
JUNE 30, 2013**

DHHR - Finance

AUG 17 2015

Date Received

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

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JUNE 30, 2013**

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Thaddeus P. Obecný, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Young Women's Christian Association  
of Wheeling, W. Va.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Young Women's Christian Association of Wheeling, W.Va. (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 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 the 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 the Young Women's Christian Association of Wheeling, W.Va. 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 expenditures of federal and state awards is presented for purposes of additional analysis, and is not a required part of the basic 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 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 July 31, 2014, on our consideration of Young Women's Christian Association of Wheeling, W. Va.'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 Young Women's Christian Association of Wheeling, W. Va.'s internal control over financial reporting and compliance.

*O'Beery & Company, PLLC*

Wheeling, WV  
July 31, 2014

DHHR - Finance

AUG 17 2015

Date Received

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2013**

**ASSETS**

Current assets:

Cash and cash equivalents	\$ 102,435
Accounts receivable - grants	55,095
Accounts receivable - other	5,493
Inventory	8,694
Prepaid expenses	<u>5,050</u>
Total current assets	<u>176,767</u>

Investments	<u>400,521</u>
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Property and equipment:

Building and improvements	901,182
Furniture and equipment	<u>196,046</u>
Total property and equipment	1,097,228
Accumulated depreciation	<u>(725,293)</u>
Net property and equipment	<u>371,935</u>

Other assets:

Construction in progress	<u>76,549</u>
Total other assets	<u>76,549</u>

Total assets	<u>\$ 1,025,772</u>
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See accompanying notes  
to the financial statements.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2013**

**LIABILITIES AND NET ASSETS**

Current liabilities:	
Demand note payable	\$ 117,344
Accounts payable	26,929
Accrued payroll	5,067
Other current liabilities	<u>11,198</u>
Total current liabilities	<u>160,538</u>
Total liabilities	<u>160,538</u>
Net assets:	
Unrestricted	718,456
Temporarily restricted	135,100
Permanently restricted	<u>11,678</u>
Total net assets	<u>865,234</u>
Total liabilities and net assets	<u>\$ 1,025,772</u>

See accompanying notes  
to the financial statements.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>SUPPORT AND REVENUES</b>				
Contributions:				
General	\$ 15,602	\$ 145,837	\$ 0	\$ 161,439
United Way	27,594			27,594
Bequests	33,700			33,700
Special events, net	51,093			51,093
Grants	37,184	572,057		609,241
Rental income	78,466			78,466
Interest and dividends	9,948			9,948
Realized gains and losses	7,785			7,785
Unrealized gains and losses	40,295			40,295
Other income	<u>25,322</u>	<u>208</u>	<u>          </u>	<u>25,530</u>
Subtotal	326,989	718,102		1,045,091
Net assets released from restrictions satisfied by payments	<u>701,808</u>	<u>(701,808)</u>	<u>0</u>	<u>0</u>
Total support and revenues	<u>1,028,797</u>	<u>16,294</u>	<u>0</u>	<u>1,045,091</u>
<b>EXPENSES AND LOSSES</b>				
Racial justice	37,647			37,647
Boutique	19,570			19,570
Residence	75,920			75,920
Family violence prevention	617,560			617,560
WIND	<u>48,836</u>			<u>48,836</u>
Total program expenses	799,533			799,533
Management and general	95,250			95,250
Fundraising	<u>22,338</u>			<u>22,338</u>
Total expenses and losses	<u>917,121</u>	<u>0</u>	<u>0</u>	<u>917,121</u>
Change in net assets	111,676	16,294		127,970
Net assets at beginning of year	<u>606,780</u>	<u>118,806</u>	<u>11,678</u>	<u>737,264</u>
Net assets at end of year	<u>\$ 718,456</u>	<u>\$ 135,100</u>	<u>\$ 11,678</u>	<u>\$ 865,234</u>

See accompanying notes  
to the financial statements.



	Racial Justice
Compensation and benefits	\$ 29,44
Supplies and program materials	52
Repairs and maintenance	3
Building and occupancy	3,19
Insurance	1,86
Contract services/instructors	1
Professional and consulting	76
Travel	39
Communications	42
Promotion	5
Interest	1
National support	37
Depreciation	56
Miscellaneous	<u>1</u>
Totals	<u>\$ 37,64</u>

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013**

Cash flows from operating activities:	
Cash received from contributions and grants	\$ 917,473
Cash received from interest and other income	163,878
Cash disbursed for program expenses	(812,278)
Cash disbursed for general support and fund-raising expenses	<u>(111,327)</u>
Net cash provided (used) in operating activities	<u>157,746</u>
Cash flows from investing activities:	
Purchase of property and equipment	(12,053)
Construction in progress	(76,548)
Purchase of investments	(103,591)
Proceeds from sale of investments	<u>73,370</u>
Net cash provided (used) in investing activities	<u>(118,822)</u>
Cash flows from financing activities:	
Proceeds from long-term borrowing	662,977
Principal payments on short-term borrowings	<u>(657,144)</u>
Net cash provided (used) in financing activities	<u>5,833</u>
Net increase in cash and cash equivalents	44,757
Cash and cash equivalents at beginning of year	<u>59,323</u>
Cash and cash equivalents at end of year	<u>\$ 104,080</u>

See accompanying notes  
to the financial statements.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013**

Reconciliation of changes in net assets to net cash  
provided by operating activities

Cash flows from operating activities:

Change in net assets	\$ 127,970
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	28,462
Realized (gains) losses on property and equipment	1,427
Realized (gains) losses on investments	(7,785)
Unrealized (gains) losses on investments	(40,295)
(Increase) decrease in accounts receivable	85,376
(Increase) decrease in inventory	(4,809)
(Increase) decrease in deposits and other assets	2,347
Increase (decrease) in accounts payable and accrued expenses	<u>(34,947)</u>
Net cash provided (used) in operating activities	<u>\$ 157,746</u>

See accompanying notes  
to the financial statements.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

Nature of activities - The Young Women's Christian Association of Wheeling, W.Va., was organized as a women's membership movement nourished by its roots in the Christian faith and sustained by the richness of many beliefs and values. Strengthened by diversity, the association draws together members who strive to create opportunities for growth, leadership, and power in order to attain a common vision: Peace, justice, freedom, and dignity for all people.

The Racial Justice program uses study circles as a way of addressing some of the questions surrounding racism and racial issues. Study circles are small community groups who meet and discuss problems and then take an active role in change.

The Boutique was created to enhance the appearance of motivated, economically-challenged women by providing new or "gently-worn" professional women's clothing at no cost to the recipient.

The Residence program makes available both long-term and overnight shelter for women in need.

The Family Violence Prevention program provides free confidential services to victims and children of domestic violence in Brooke, Hancock, Ohio, Marshall, and Wetzel Counties in West Virginia. Services include support groups for adults and children, batterer's program, court advocacy, emergency shelter, peer counseling, referrals, crisis intervention, education programs, and a twenty-four hour hotline.

The WIND program is a six month free residential non-treatment recovery home for women exiting corrections, domestic violence emergency shelter, or a thirty day detox center and are in non-medicated recovery.

Basis of accounting - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Basis of presentation - Under FASB ASC 958-205, 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.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

Revenue recognition - In accordance with FASB ASC 958-605, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Accounts receivable - Accounts receivable are stated at the amount management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to income and a credit to the applicable accounts receivable.

Inventory - Inventory consists of both donated and purchased food, clothing, and supplies valued at estimated fair market value or cost, whichever applies.

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Property and equipment - Property and equipment is carried at cost. It is the Organization's policy to capitalize expenditures for property and equipment that have a useful life exceeding one year. Depreciation is computed using the straight-line method with estimated useful lives of forty years for building and improvements and five years for furniture and equipment.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

Functional allocation of expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Income taxes - The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has made no provision for federal income taxes in the accompanying financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income in 2013. The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending 2010 through 2013 are subject to examination by the IRS, generally for three years after they were filed.

Uncertain tax positions - The Organization follows the recognition requirements of FASB ASC 740-10. Under this provision, income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and the State of West Virginia. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2013.

Cash and cash equivalents - For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Money market funds included in non-current investments are considered cash equivalents.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 2 - CONCENTRATION OF CREDIT RISK FOR CASH AND SECURITIES HELD AT BANKS**

The Organization maintains cash balances at several banks. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

The Organization also maintains accounts at several banks which contain cash and securities. Balances are insured up to \$500,000 (with a limit of \$250,000 for cash) by the Securities Investor Protection Corporation.

**NOTE 3 - RESTRICTIONS ON ASSETS**

Temporarily restricted net assets at the end of 2013 related to the Stairway Project and the Family Violence Prevention Program in the amounts of \$20,000 and \$115,100, respectively. The unexpended funds may be applied against future project and program expenses and are included as part of cash, investments, and receivables.

Permanently restricted net assets consist of the Zou Hastings Frazier Memorial Fund and are included as part of investments. The Fund was established for the benefit of the Organization with income to be used for theatrical activities.

**NOTE 4 - INVESTMENTS**

Investments are stated at fair value and summarized as follows at June 30, 2013:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Money market funds	\$ 1,644	\$ 1,644	\$ 0
Mutual funds	<u>337,545</u>	<u>398,877</u>	<u>61,332</u>
Totals	<u>\$ 339,189</u>	<u>\$ 400,521</u>	<u>\$ 61,332</u>

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

NOTE 4 - INVESTMENTS (CONTINUED)

Investment return consists of the following for the year ended June 30, 2013:

Unrestricted:

Investment income	\$ 9,948
Net realized gain (loss) on sale of investments	7,785
Net unrealized gain (loss) on investments	<u>40,295</u>
Total	<u>\$ 58,028</u>

Investment income is net of trustee fees of \$906 for the year ended June 30, 2013.

NOTE 5 - FAIR VALUE MEASUREMENTS

Assets measured on a recurring basis at fair value at June 30, 2013, comprise the following classes:

Description

Trading securities	<u>\$ 400,521</u>
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Fair value was determined as follows:

	Fair Value	Quoted Prices In Active Markets (Level 1)	Other Observable Inputs (Level 2)	Other Unobservable Inputs (Level 3)
Money market funds	\$ 1,644	\$ 1,644	\$ 0	\$ 0
Mutual funds	<u>398,877</u>	<u>398,877</u>	<u>0</u>	<u>0</u>
Totals	<u>\$ 400,521</u>	<u>\$ 400,521</u>	<u>\$ 0</u>	<u>\$ 0</u>

Level 1 investments are reported at fair value on a recurring basis determined by reference to quoted market prices and other relevant information generated by market transactions.

Assets valued using Level 1 inputs are based on unadjusted quoted market prices within active markets. Assets valued using Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets. Assets valued using Level 3 inputs are based on other unobservable inputs.



**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

NOTE 6 - SHORT-TERM DEBT

Short-term debt consists of a demand note payable due to WesBanco Bank, Inc. at June 30, 2013 with a balance of \$117,344. The demand note is a line of credit requiring interest payable monthly at an interest rate which fluctuates annually based on the banks base rate, presently 4%, and is secured with the Organization's investments.

Total interest incurred and paid in 2013 was \$3,615 and \$3,457, respectively.

NOTE 7 - DONATED SERVICES, MATERIALS, AND FACILITIES

The Organization receives donations of food, clothing, and facilities which are valued at their fair market values when received. All such donations are used in the Organization's program activities. The fair market value of these noncash donations were \$36,807 for the year ended June 30, 2013. These amounts are reflected both as contribution support and program expense in the financial statements.

The Organization receives donated services from a variety of unpaid volunteers assisting the Organization. No amounts have been recognized in the accompanying statement of activities, because the criteria for recognition of such volunteer effort has not been satisfied under FASB ASC 958-605.

NOTE 8 - PENSION PLAN

The Organization participates in the Young Women's Christian Association Retirement Fund, Inc. and covers substantially all eligible employees. The plan has characteristics of both a defined benefit and defined contribution plan. The plan provides for contributions of a specific percentage of compensation and maintenance of individual participant accounts. Each participant account is credited with a percentage of the participant's compensation and interest as determined by the plan trustees. Pension expense was \$14,746 for the year ended June 30, 2013.

The Retirement Fund was established to provide retirement, death, and disability benefits to eligible employees of Young Women's Christian Association. Accordingly, the Retirement Fund includes numerous associations. The Retirement Fund actuarial present value of accumulated plan benefits and other required disclosures can be found in the retirement fund's annual audited financial statements. At the present time, the plan is over funded.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

NOTE 9 - CONCENTRATION OF CREDIT RISK FOR REVENUE SOURCES

The Organization receives a substantial amount of support from federal and state awards. A significant reduction in the level of this support, if such were to occur, would have a material effect on the Organization's programs and activities.

NOTE 10 - EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through July 31, 2014, the date which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**SCHEDULE OF EXPENDITURES OF FEDERAL  
AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Federal/State Grantor/Pass-through Grantor/Program</u>	<u>Federal</u>	<u>Contract</u>	<u>Total</u>	<u>Total</u>
Federal awards:	<u>CFDA</u>	<u>Number</u>	<u>Grant</u>	<u>Expenditures</u>
U.S. Department of Housing & Urban Development:	14.231	ESG12-1130	\$ 32,000	\$ 32,000
Pass-through program from the Ohio County Commission, Wheeling, WV				
Emergency Shelter Grants Program				
U.S. Department of Justice:				
Pass-through program from the WV Division of Justice and Community Services				
Crime Victim Assistance	16.575	12-VA-041	99,910	99,910
Pass-through program from the WV Coalition Against Domestic Violence, Inc., Elkview, WV				
Legal Assistance For Victims Grant	16.524	2010WLAX00063	9,842	9,842
<b>SUBTOTAL</b>			<u>\$ 141,752</u>	<u>\$ 141,752</u>
(CONTINUED)				

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**SCHEDULE OF EXPENDITURES OF FEDERAL  
AND STATE AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Federal/State Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Total Grant Support</u>	<u>Total Expenditures</u>
Subtotal carried forward			\$ 141,752	\$ 141,752
Federal awards (continued):				
U.S. Department of Justice (continued):				
Pass-through program from the Ohio County Commission, Wheeling, WV	16.588	09-VAW-021 11-VAW-022	17,670	17,670
Violence Against Women Formula Grants				
Direct Programs:				
Project Safe Neighborhoods	16.609	2009GPBX0009 2011GPBX0039	55,452	55,452
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736	2007WHAX0007	34,651	34,651
<b>SUBTOTAL (CONTINUED)</b>			<u>\$ 249,525</u>	<u>\$ 249,525</u>

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**SCHEDULE OF EXPENDITURES OF FEDERAL  
AND STATE AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Federal/State Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Total Grant Support</u>	<u>Total Expenditures</u>
Subtotal carried forward			\$ 249,525	\$ 249,525
Federal awards (continued):				
U.S. Department of Health and Human Services: Pass-through programs from the WV Department of Health and Human Resources	93.671	G130278	66,786	66,786
Family Violence Prevention & Services Act/ Grants for Battered Women's Shelters				
Pass-through program from the WV Supreme Court of Appeals	93.597	FY2012-13	11,001	11,001
Access & Visitation Grant				
<b>Total Federal Awards</b>			<u>\$ 327,312</u>	<u>\$ 327,312</u>

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**SCHEDULE OF EXPENDITURES OF FEDERAL  
AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Federal/State Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Total Grant Support</u>	<u>Total Expenditures</u>
State Awards:				
WV Department of Health and Human Resources:				
Social Services		0403-195	\$ 76,687	76,687
Grants for Licensed DV Shelters & Statewide Prevention		0403-750	197,659	197,659
Women's Non-Treatment Recovery Home		G130827	26,043	26,043
 Total State Awards			<u>\$ 300,389</u>	<u>\$ 300,389</u>
 Total Federal and State Awards			<u>\$ 627,701</u>	<u>\$ 627,701</u>

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state grant activity of the Young Women's Christian Association of Wheeling, W.VA. for the year ended June 30, 2013. The schedule presents only a selected portion of the operations of the Young Women's Christian Association of Wheeling, W.VA., it is not intended to and does not present the financial position, statement of activities, or cash flows of the Young Women's Christian Association of Wheeling, W.VA.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting.
- (2) Pass-through entity identifying numbers are presented where 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***

To the Board of Directors  
Young Women's Christian Association  
of Wheeling, W. Va.

We have audited the financial statements of the Young Women's Christian Association of Wheeling, W.Va. (a nonprofit organization) as of and for the year ended June 30, 2013, and have issued our report thereon dated July 31, 2014. 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 Young Women's Christian Association of Wheeling, W.Va. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Young Women's Christian Association of Wheeling, W.Va.'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 the Young Women's Christian Association of Wheeling, W.Va.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses as Item #2013-1, that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Young Women's Christian Association of Wheeling, W.Va.'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Young Women's Christian Association of Wheeling, W.Va. in a separate letter dated July 31, 2014.

The Young Women's Christian Association of Wheeling, W.Va.'s response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Young Women's Christian Association of Wheeling, W.Va.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, board of directors, others within the organization, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Obeary & Company, PLLC*

Wheeling, WV  
July 31, 2014

DHHR - Finance

AUG 17 2015

Date Received

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
WHEELING, W.VA.**

**SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2013**

**#2013-1 - Segregation of Duties**

**Finding:**

The positions of the Organization's Business Manager and Executive Director were held by the same individual for a period of time during the year ended June 30, 2013. Therefore, the duties of both positions were being performed by the same individual. Segregating duties over internal controls were significantly deficient for the period of time both positions were being held by the same individual.

**Response:**

The Organization subsequently employed a business manager in order to segregate duties. Having the positions held by separate individuals resolves the significant deficiency which was present for a portion of the year.

July 31, 2014

To the Senior Management and  
the Board of Directors of  
The Young Women's Christian Association  
of Wheeling, W.VA.

We have audited the financial statements of The Young Women's Christian Association of Wheeling, W.VA. for the year ended June 30, 2013, and have issued our report thereon dated July 31, 2014. 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 17, 2013. 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 Young Women's Christian Association of Wheeling, W.VA. 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 2013. 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 depreciable useful lives and depreciation methods were based on past experience relating to the useful lives of such assets. Management's estimates of the fair market value of investments were obtained from the respective bank or broker holding the securities. Management's estimate of unemployment liability was based on historic and current data available for review. We evaluated the key factors and assumptions used to develop the respective estimates in determining that they were reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered difficulty in retrieving documentation during our audit fieldwork. This lack of organization of data increased our time in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Included is a copy of the proposed adjusting entries that management approved and posted.

*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 July 31, 2014.

*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 Organization'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

The Young Women's Christian Association  
of Wheeling, W.VA.  
Page Three

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

We issued both a management report and report of significant deficiencies relating to the internal control structure both dated July 31, 2014. Those reports are available and should be reviewed by those in charge of governance.

*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 Senior Management and Board of Directors of The Young Women's Christian Association of Wheeling, W.VA. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*O'Brien & Company, PLLC*

DHHR - Finance

AUG 17 2015

Date Received