

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

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

<b>Grant Number:</b> G140149	<b>Grantee Name:</b> Pocahontas County Family Resource Network		
<b>Grantee FEIN:</b> 55-0760549	<b>WVFIMS Vendor #:</b> 0000331820	<b>Contact Phone Number:</b> (304) 799-6847	
<b>Grantee Mailing Address:</b> P.O. Box 3 Marlinton West Virginia 24954			
<b>Total Grant Amount:</b> \$75,000.00		<b>Period Covered:</b> July 1, 2013 - June 30, 2014	

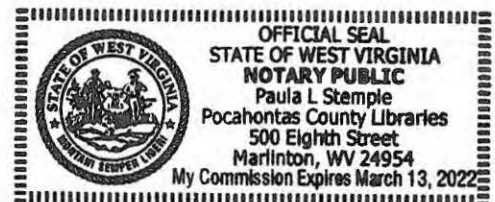
Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
140149201301	7/13	\$5,000.00	07/30/13	\$5,000.00
140149201302	8/13	\$5,000.00	09/09/13	5,000.00
140149201303	9/13	\$5,000.00	09/16/13	5,000.00
140149201304	10/13	\$5,500.00	10/18/13	5,500.00
140149201305	11/13	\$5,500.00	11/18/13	5,500.00
140149201306	12/13	\$5,500.00	12/26/13	\$5,500.00
140149201307	01/14	\$6,250.00	02/03/14	\$6,250.00
140149201308	02/14	\$6,250.00	03/07/14	\$6,250.00
140149201309	03/14	\$6,250.00	04/10/14	\$6,250.00
140149201310	04/14	\$8,250.00	04/14/14	\$8,250.00
140149201311	05/14	\$8,250.00	05/21/14	\$8,250.00
140149201312	06/14	\$8,250.00	06/20/14	\$8,250.00
<b>Total Grant Receipts</b>				<b>\$75,000.00</b>

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$40,095.91
Fringe Benefits		\$9,892.38
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	Office Supplies, Postage, Training	\$1,340.25
Professional Service Costs	Contracts, Consultants	\$1,000.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$22,671.46
Subgrants		\$0.00
Indirect Cost		\$0.00
<b>Total Grant Expenditures</b>		<b>\$75,000.00</b>

**Ending Funds Balance (Receipts – Expenditures)**

*This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Pocahontas County Family Resource Network and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash/Accrual basis of accounting and is supported by our financial records and related documentation.*

**Authorized Signature:** Vicky Terry **Date:** 08/04/14  
**Printed Name and Title:** Vicky Terry, President  
 Taken, sworn and subscribed before me this 4<sup>th</sup> day of August, 2014.  
**Notary Public Signature:** Paula S. Stemple  
**My Commission Expires:** March 13, 2022



DHHR - Finance  
AUG 14 2014

Date Received



# Hollifield & Associates

-----CERTIFIED PUBLIC ACCOUNTANTS-----

106 Park Avenue  
Princeton, WV 24740  
Phone: (304) 425-4001  
Fax: (304) 425-4029  
jhollifield@hollifieldcpa.com

March 4, 2016

To the Board of Directors  
Pocahontas County Family Resource Network  
Marlinton, WV 24954

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

We have performed the procedures described below, which were agreed to by the Pocahontas County Family Resource Network (PCFRN), solely to assist PCFRN with reporting requirements requested by the West Virginia Department of Health and Human Resources – Bureau for Children and Families (WVDHHR), PCFRN's grant oversight agency, for the fiscal year ended June 30, 2014. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Pocahontas County Family Resource Network and the WVDHHR. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

### **VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED**

We reviewed the grant agreement (#G140149) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We then verified that amounts listed in the Grant Agreement matched the Statement of Grant Receipts and Expenditures Report. Finally we verified that amounts as listed were deposited into the correct corresponding bank account.

Based on our inquiries, funds received under the grant appear to be correctly authorized, recorded, and deposited into the appropriate organizational accounts.

### **CASH DISBURSEMENTS**

We reviewed the grant agreement (#G140149) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether the costs were properly approved, allowable, represented an actual cost, were consistently handled, were net of all applicable credits, were not included as both direct and indirect, and were properly supported.

Our procedures produced no findings and/or recommendations.

## REPORT ON FINDINGS, CONTINGENCIES, OR OTHER DEFICIENCIES

We have reviewed certain areas of Pocahontas County Family Resource Network's operations while performing our agreed upon procedures engagement in order to report upon any findings, contingencies, or other deficiencies that could negatively affect administration of the DHHR grant and related programs/projects.

As a result of our observation and inquiry, we discovered only one finding which may affect the administration of the aforementioned grant.

### **1. SEGREGATION OF DUTIES**

Although no instances were noted while doing our procedures, Pocahontas County Family Resource Network has a limited number of staff to perform office duties. Currently, a single employee may perform more than one sensitive duty including initialing, authorizing, recording, reconciling, or reporting a transaction without independent review or approval. The organization has implemented controls with the available staff to the extent possible, duties should continue to be segregated to serve as a check and balance on employee integrity and to maintain the best control system possible.

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

This report is intended solely for the information and use of the Pocahontas County Family Resource Network and the West Virginia Department of Health and Human Resources – Bureau for Children and Families and is not intended to be and should not be used by anyone other than those specified parties.

*Hollifield & Associates, AC*

Hollifield & Associates, AC  
Princeton, WV  
March 4, 2016

DHHR - Finance

MAR 21 2016

Date Received



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

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

<b>Grant Number:</b> G140291	<b>Grantee Name:</b> Pocahontas County Family Resource Network		
<b>Grantee FEIN:</b> 55-0760549	<b>WVFIMS Vendor #:</b> 0000331820	<b>Contact Phone Number:</b> (304) 799-6847	
<b>Grantee Mailing Address:</b> P.O. Box 3 Marlinton West Virginia 24954			
<b>Total Grant Amount:</b> \$38,600.00		<b>Period Covered:</b> July 1, 2013- June 30, 2014	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
140291201301	7/13	\$2,573.00	08/28/13	\$2,573.00
140291201302	8/13	\$2,573.00	09/09/13	2,573.00
140291201303	9/13	\$2,574.00	09/16/13	2,574.00
140291201304	10/13	\$2,831.00	02/11/14	2,831.00
140291201305	11/13	\$2,831.00	02/11/14	2,831.00
140291201306	12/13	\$2,830.00	02/11/14	\$2,830.00
140291201307	01/14	\$3,217.00	02/11/14	\$3,217.00
140291201308	2/14	\$3,217.00	02/25/14	\$3,217.00
140291201309	3/14	\$3,216.00	03/04/14	\$3,216.00
140291201310	4/14	\$4,246.00	05/29/14	\$4,246.00
140291201311	5/14	\$4,246.00	05/29/14	\$4,246.00
140291201312	6/14	\$4,246.00	06/20/14	\$4,246.00
<b>Total Grant Receipts</b>				\$38,600.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$20,000.04
Fringe Benefits		\$15,158.90
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	Office Supplies, Postage, Training	\$0.00
Professional Service Costs	Contracts, Consultants	\$0.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$3,441.06
Subgrants		\$0.00
Indirect Cost		\$0.00
<b>Total Grant Expenditures</b>		\$38,600.00

**Ending Funds Balance (Receipts – Expenditures)**

*This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Pocahontas County Family Resource Network and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash/Accrual basis of accounting and is supported by our financial records and related documentation.*

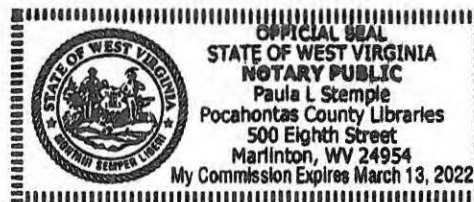
Authorized Signature: Vicky Terry Date: 08/04/14

Printed Name and Title: Vicky Terry, President

Taken, sworn and subscribed before me this 4<sup>th</sup> day of August, 2014.

Notary Public Signature: Paula S. Stemple

My Commission Expires: March 13, 2022



DHR - Finance  
 AUG 14 2014  
 Date Received

# Hollifield & Associates

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106 Park Avenue  
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March 4, 2016

To the Board of Directors  
Pocahontas County Family Resource Network  
Marlinton, WV 24954

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

We have performed the procedures described below, which were agreed to by the Pocahontas County Family Resource Network (PCFRN), solely to assist PCFRN with reporting requirements requested by the West Virginia Department of Health and Human Resources – Bureau for Children and Families (WVDHHR), PCFRN's grant oversight agency, for the fiscal year ended June 30, 2014. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Pocahontas County Family Resource Network and the WVDHHR. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

### **VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED**

We reviewed the grant agreement (#G140291) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We then verified that amounts listed in the Grant Agreement matched the Statement of Grant Receipts and Expenditures Report. Finally we verified that amounts as listed were deposited into the correct corresponding bank account.

Based on our inquiries, funds received under the grant appear to be correctly authorized, recorded, and deposited into the appropriate organizational accounts.

### **CASH DISBURSEMENTS**

We reviewed the grant agreement (#G140291) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether the costs were properly approved, allowable, represented an actual cost, were consistently handled, were net of all applicable credits, were not included as both direct and indirect, and were properly supported.

Our procedures produced no finding and/or recommendations.



**REPORT ON FINDINGS, CONTINGENCIES, OR OTHER DEFICIENCIES**

We have reviewed certain areas of Pocahontas County Family Resource Network’s operations while performing our agreed upon procedures engagement in order to report upon any findings, contingencies, or other deficiencies that could negatively affect administration of the DHHR grant and related programs/projects.

As a result of our observation and inquiry, we discovered only one finding which may affect the administration of the aforementioned grant.

**1. SEGREGATION OF DUTIES**

Although no instances were noted during our procedures, Pocahontas County Family Resource Network has a limited number of staff to perform office duties. Currently, a single employee may perform more than one sensitive duty including initialing, authorizing, recording, reconciling, or reporting a transaction without independent review or approval. The organization has implemented controls with the available staff to the extent possible, duties should continue to be segregated to serve as a check and balance on employee integrity and to maintain the best control system possible.

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

This report is intended solely for the information and use of the Pocahontas County Family Resource Network and the West Virginia Department of Health and Human Resources – Bureau for Children and Families and is not intended to be and should not be used by anyone other than those specified parties.

*Hollifield & Associates, AC*

Hollifield & Associates, AC  
Princeton, WV  
March 4, 2016

DHHR - Finance

MAR 21 2016

Date Received

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

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

<b>Grant Number:</b> G140301	<b>Grantee Name:</b> Pocahontas County Family Resource Network	
<b>Grantee FEIN:</b> 55-0760549	<b>WVFIMS Vendor #:</b> 0000331820	<b>Contact Phone Number:</b> (304) 799-6847
<b>Grantee Mailing Address:</b> P.O. Box 3 Marlinton West Virginia 24954		
<b>Total Grant Amount:</b> \$114,500.00	<b>Period Covered:</b> July 1, 2013 - June 30, 2014	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
14030120131	7/13	\$13,458.00	08/28/13	\$13,458.00
14030120132	8/13	\$13,458.00	08/28/13	13,458.00
14030120133	9/13	\$13,459.00	09/26/13	13,458.00
14030120134	10/13	\$7,125.00	11/07/13	7,125.00
14030120135	11/13	\$7,125.00	12/18/13	7,125.00
14030120136	12/13	\$17,125.00	01/17/14	\$17,125.00
14030120137	1/14	\$7,125.00	01/22/14	\$7,125.00
14020130138	2/14	\$7,125.00	03/14/14	\$7,125.00
14030120139	3/14	\$7,125.00	03/26/14	\$7,125.00
140301201310	4/14	\$7,125.00	05/21/14	\$7,125.00
140301201311	5/14	\$7,125.00	10/28/14	\$7,125.00
140301201312	6/14	\$7,126.00	02/10/15	\$7,126.00
<b>Total Grant Receipts</b>				\$114,500.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$42,261.00
Fringe Benefits		\$10,837.55
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	Office Supplies, Postage, Training	\$665.40
Professional Service Costs	Contracts, Consultants	\$29,000.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$31,736.05
Subgrants		\$0.00
Indirect Cost		\$0.00
<b>Total Grant Expenditures</b>		\$114,500.00

**Ending Funds Balance (Receipts – Expenditures)**

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

Authorized Signature: Vicky Terry Date: 3/4/15

Printed Name and Title: Vicky Terry, President

Taken, sworn and subscribed before me this 4<sup>th</sup> day of March, 2015.

Notary Public Signature: Paula S. Stemple

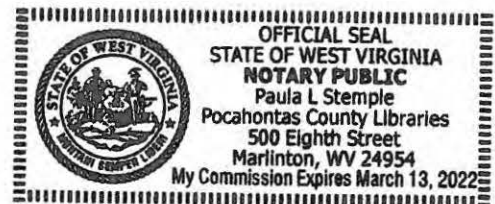
My Commission Expires: March 13, 2022

**DHHR - Finance**

Revised 03/09

**MAR 6 2015**

**Date Received**





# Hollifield & Associates

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Princeton, WV 24740  
Phone: (304) 425-4001  
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March 4, 2016

To the Board of Directors  
Pocahontas County Family Resource Network  
Marlinton, WV 24954

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### **VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED**

We reviewed the grant agreement (#G140301) and any related documents (e.g. statements of work, budgets, change orders, financial reports, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We then verified that amounts listed in the Grant Agreement matched the Statement of Grant Receipts and Expenditures Report. Finally we verified that amounts as listed were deposited into the correct corresponding bank account.

Based on our inquiries, funds received under the grant appear to be correctly authorized, recorded, and deposited into the appropriate organizational accounts.

### **CASH DISBURSEMENTS**

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*Hollifield & Associates, AC*

Hollifield & Associates, AC  
Princeton, WV  
March 4, 2016