

#G160046

**POCAHONTAS COUNTY  
FAMILY RESOURCE NETWORK  
AGREED UPON PROCEDURES  
For the Year Ended June 30, 2016**

DHHR - Finance

NOV 13 2017

Date Received

# Hollifield & Associates

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

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

October 7, 2017

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, 2016. 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 (#G160046) 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 (#G160046) 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 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.

Jeffery S. Hollifield, CPA  
Hollifield & Associates, AC

DHHR - Finance

NOV 13 2017

Date Received



AUG 19 2016

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)

Date Received

<b>Grant Number:</b> G160046	<b>Grantee Name:</b> Pocahontas County Family Resource Network		
<b>Grantee FEIN:</b> 55-0760549	<b>WVFIMS Vendor #:</b> 000000209761	<b>Contact Phone Number:</b> (304) 799-6847	
<b>Grantee Mailing Address:</b> P.O. Box 3 Marlinton WV 24954			
<b>Total Grant Amount:</b> \$75,000.00		<b>Period Covered:</b> 07/01/15-06/30/16	

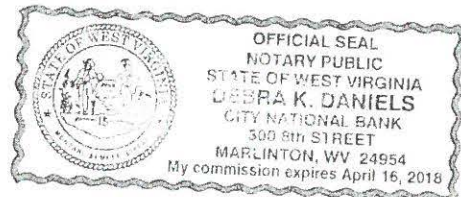
Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
160000119701	07/01/15-07/31/15	\$5,000.00	08/31/15	\$5,000.00
160000119702	08/01/15-08/31/15	\$5,000.00	08/31/15	5,000.00
160000119703	09/01/15-09/30/15	\$5,000.00	08/31/15	5,000.00
160000119704	10/01/15-10/31/15	\$5,500.00	10/27/15	5,500.00
160000119705	11/01/15-11/30/15	\$5,500.00	11/10/15	5,500.00
160000119706	12/01/15-12/31/15	\$5,500.00	12/10/15	\$5,500.00
160000119707	01/01/16-01/31/16	\$6,250.00	01/19/16	\$6,250.00
160000119708	02/01/16-02/28/16	\$6,250.00	02/11/16	\$6,250.00
160000119709	03/01/16-03/31/16	\$6,250.00	03/07/16	\$6,250.00
160000119710	04/01/16-04/30/16	\$8,250.00	04/14/16	\$8,250.00
160000119711	05/01/16-05/31/16	\$8,250.00	05/13/16	\$8,250.00
160000119712	06/01/16-06/30/16	\$8,250.00	06/09/16	\$8,250.00
<b>Total Grant Receipts</b>				\$75,000.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$34,453.94
Fringe Benefits		\$12,723.26
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	\$27,822.80
Subgrants		
Indirect Cost		
<b>Total Grant Expenditures</b>		\$75,000.00

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: Laura K. Young Date: 8/4/16  
 Printed Name and Title: Laura K. Young, Executive Director  
 Taken, sworn and subscribed before me this 4 day of Aug, 2016.  
 Notary Public Signature: Debra K. Daniels  
 My Commission Expires: April 16 2018



#G160173

**POCAHONTAS COUNTY  
FAMILY RESOURCE NETWORK  
AGREED UPON PROCEDURES  
For the Year Ended June 30, 2016**

DHHR - Finance

NOV 13 2017

Date Received

# Hollifield & Associates

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

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

October 4, 2017

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 Public Health / Office of Community Health Systems and Health Promotion (WVDHHR), PCFRN's grant oversight agency, for the fiscal year ended June 30, 2016. 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 (G160173) 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**

We reviewed the grant agreement 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 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.

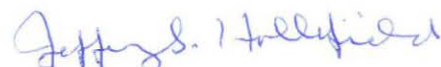
As a result of our observation and inquiry, we discovered only one finding which may affect the administration of the aforementioned grant.

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

Although no instances were noted 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 Public Health / Office of Community Health Systems and Health Promotion and is not intended to be and should not be used by anyone other than those specified parties.



Jeffery S. Hollifield, CPA  
Hollifield & Associates, AC

DHHR - Finance

NOV 13 2017

Date Received

MAY 22 2017

West Virginia Department of Health & Human Resources  
SWORN STATEMENT OF EXPENDITURES

Date Received

<b>Grant Number:</b> G160173	<b>Grantee Name:</b> Pocahontas County Family Resource Network		
<b>Grantee FEIN:</b> 55-0760549	<b>WV OASIS Vendor #:</b> 000000209761	<b>Contact Name:</b> Laura Young	
<b>Contact Email Address:</b> pocahontasfrn@hotmail.com		<b>Contact Phone:</b> (304) 799-6847	
<b>Grantee Mailing Address:</b> P.O. Box 3 Marlinton WV 24954			
<b>Total Amount of Grant Award:</b> \$94,000.00		<b>Grant Period:</b> 07/01/15-06/30/16	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$94,000.00
Amount Anticipated		\$0.00
<b>Total Grant Revenues</b>		\$94,000.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$44,199.97
Fringe Benefits		\$13,838.96
Equipment		\$0.00
Supplies		\$135.37
Contractual Costs		\$5,000.00
Construction		\$0.00
Other		\$30,753.93
Indirect Cost		
<b>Total Grant Expenditures</b>		\$93,928.23

Ending Grant Balance (Revenues - Expenditures) \$71.77

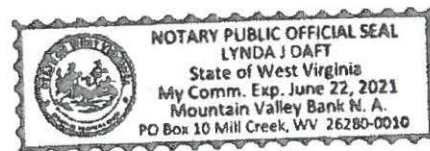
Grant Funds Returned to the DHHR \$71.77

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (and/or State) award. I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Authorized Signature: Laura Young Date: 05/12/2017  
 Printed Name and Title: Laura Young, Executive Director

Taken, sworn and subscribed before me this 12<sup>th</sup> day of May, 2017.

Notary Public Signature: Lynda J Daft  
 My Commission Expires: June 22 2021





G# 160206

**POCAHONTAS COUNTY  
FAMILY RESOURCE NETWORK  
AGREED UPON PROCEDURES  
For the Year Ended June 30, 2016**

DHHR - Finance

NOV 13 2017

Date Received

# Hollifield & Associates

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

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

October 7, 2017

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

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

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

We reviewed the grant agreement (#G160206) 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 (#G160206) 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**

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**1. SEGREGATION OF DUTIES**

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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.

Jeffery S. Hollifield, CPA  
Hollifield & Associates, AC

DHHR - Finance

NOV 13 2017

Date Received



AUG 9 2016

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

Date Received

(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> G160206	<b>Grantee Name:</b> Pocahontas County Family Resource Network		
<b>Grantee FEIN:</b> 55-0760549	<b>WVFIMS Vendor #:</b> 000000209761	<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> 07/01/15-06/30/16	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
160000103801	7/1/15-7/31/15	\$2,572.00	08/31/15	\$2,572.00
160000103802	8/1/15-8/31/15	\$2,573.00	08/31/15	2,573.00
160000103803	9/1/15-9/30/15	\$2,573.00	08/31/15	2,573.00
160000103804	10/1/15-10/31/15	\$2,831.00	10/29/15	2,831.00
160000103805	11/1/15-11/30/15	\$2,831.00	10/29/15	2,831.00
160000103806	12/1/15-12/31/15	\$2,831.00	12/08/15	\$2,831.00
160000103807	1/1/16-1/31/16	\$3,217.00	01/19/16	\$3,217.00
160000103808	2/1/16-2/28/16	\$3,217.00	02/11/16	\$3,217.00
160000103809	3/1/16-3/31/16	\$3,217.00	03/08/16	\$3,217.00
160000103810	4/1/16-4/30/16	\$4,246.00	04/11/16	\$4,246.00
160000103811	5/1/16-5/31/16	\$4,246.00	05/06/16	\$4,246.00
160000103812	6/1/16-6/30/16	\$4,246.00	06/14/16	\$4,246.00
<b>Total Grant Receipts</b>				\$38,600.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$20,000.02
Fringe Benefits		\$8,478.01
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	\$10,121.97
Subgrants		
Indirect Cost		
<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 CASH basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Laura L. Young Date: 8/4/16

Printed Name and Title: Laura L. Young, Executive Director

Taken, sworn and subscribed before me this 4 day of Aug, 2016.

Notary Public Signature: Debra K Daniels

My Commission Expires: April 16, 2018

