



Working together for area families

Brooke Hancock

Family Resource Network

June 28, 2018

WV Department of Health and Human Resources
Office of Internal Control and Policy Development
Division of Compliance and Monitoring
One Davis Square, Suite 401
Charleston, WV 25301

Dear Ms. Merritt,

Enclosed you will find our sworn statement of grant receipts and expenditures for grants:

G160125, G160305, G160216, G160041

And also

G160589

Along with the financial review from Miller, Stacey & Associate, Inc.

The grant funds for G160125 have been returned attention to James Honaker, BCF
And for G160216 have been returned attention to Cindy Cavender, BCF

We have sent a check for \$12.76 for G160305 along with a report disputing the findings of the financial review to Melody Mullins, BHHF. The same report is enclosed for your review.

Thank you for the role you play in making these important community programs continue! Thank you for your patience with all of our questions.

Sincerely,

Luann M. Decker
Executive Director

DHHR - Finance

JUN 29 2018

Date Received



Brooke Hancock

Family Resource Network

June 28, 2018

TO: Melody Mullins, WVDHHR
FROM: Luann Decker, Executive Director BHFRN
RE: G160305 Financial Review Findings Dispute
DATE: June 28, 2018

The enclosed financial review findings list three things that the accountants believe should have been posted to other grants that we believe we have posted correctly.

The first two are the same training trip taken by an employee, Mindy Nicholson. Attached you will find a copy of the supporting documentation for this trip. A travel allowance, check #8960, was issued for \$494 before the employee went to the training. The employee worked for two different grants, and didn't change the grant name from the last time she used the "travel expense account settlement" computer form. She did list the training as FACS (which is G160305). However, upon returning from the training the unused portion was deposited and the accompanying piece of documentation shows the proper grant name FACS (G160305). Her training was mandated by the G160305 grant, she just mistakenly didn't fill in the initial request paper correctly. Those who input the transaction into our QuickBooks system knew that it was for FACS (g160305) and it was posted in QuickBooks as such.

To fix the problem of human error we have now blocked the space on our computer form. The grant name must be hand written.

The third finding, check #8451, is for the same employee Mindy Nicholson, and this time it is about her mileage. Using our monthly mileage reimbursement form, Mindy divided her mileage according to which grant she was working at the time. On this form \$108.10 was to be charged to another grant (G160125). The accountants review says that it was posted to G160305. We believe it has always been posted correctly. We do not know why this was in the findings. Attached you will find a copy of the total transactions for travel expense for fy16 for G160305 along with the travel expense form. Please note that the portion, \$219.36, which should be charged to G160305 is in the list, but not the \$108.10. Also, our total minus the three charges stated by the accountant equal the amount on the accountant's total ($2507.69 - 92.29 - 200.50 - 108.10 = 2106.80$).

Thank you for your time in reviewing this matter.

**BROOKE-HANCOCK
FAMILY RESOURCE NETWORK
GRANT #160125, GRANT #160305
GRANT #160216, GRANT #160041
JUNE 30, 2016**

DHHR - Finance

JUN 29 2018

Date Received



**MILLER,
STACEY
& ASSOCIATES, INC.**
Certified Public Accountants

**WILLIAM L. MILLER, CPA
DAVID M. STACEY, CPA**

16639 ST. CLAIR AVE.
EAST LIVERPOOL, OH 43920
330/385-0516 • FAX: 330/385-8101

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Board of Directors of the Brooke-Hancock Family Resource Network:

We have performed the procedures enumerated below, which were agreed to by the Brooke-Hancock Family Resource Network, for the West Virginia Department of Health and Human Resources on Grant #G160125, G160305, G160216, and G160041 as of June 30, 2016. Brooke-Hancock Family Resource Network's management is responsible for determining the completeness and accuracy of receipts transferred to the Family Resource Network and the disbursement of funds. The sufficiency of these procedures is solely the responsibility of Brooke-Hancock Family Resource Network. 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.

The procedures are as follows:

1. We reviewed each grant agreement and any grant related documents (e.g. statements of work, budgets, change orders, program directives, regulations, etc.), to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the grants.
2. We verified whether the funds received under each grant (as reported on the sworn statement of expenditures) were correctly authorized, recorded, and deposited in the appropriate organizational accounts.
3. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with each grant to verify whether:
 - a. Costs were approved by the West Virginia Department of Health and Human Resources (DHHR), if required.
 - b. Costs conform to the allowability of costs provisions of limitations in the program agreement, program regulations, or program statute.
 - c. Costs represent charges for actual costs, not budgeted or projected amounts.
 - d. Costs are given consistent treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same purpose, in like



circumstances be treated as either direct costs only or indirect costs only with respect to final cost objectives.

- e. Costs are net of all applicable credits (volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).
- f. Costs are not included as both direct billing and as a component of indirect costs.
- g. Costs are supported by appropriate documentation (approved purchase orders, receiving reports, vendor invoices, cancelled checks, and time and attendance records), and correctly charged to account, amount, and period.

- 4. We inquired and reported upon the status of any findings, contingencies, or other deficiencies discovered during the current engagement or described in any prior agreed-upon procedures report (if applicable) that could negatively affect administration of the DHHR grant and related program or project.

Per the enclosed tables, Grant #G160125, G160305, G160216, and G160041 were received and disbursed in accordance with the grant agreements except for the associated findings as described in Schedule A.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Grants G160125, G160305, G160216, and G160041. Accordingly, we will not express such an opinion or conclusion. 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 Brooke-Hancock Family Resource Network, and the Department of Health and Human Resources, and is not intended to be and should not be used by anyone other than those specified parties.

Miller, Stacey & Associates, Inc.

Miller, Stacey & Associates Inc.

East Liverpool, OH 43920

June 15, 2018

DHHR - Finance

JUL - 9 2018

Date Received

BROOKE-HANCOCK FAMILY RESOURCE NETWORK**SCHEDULE A****GRANT FINDINGS****June 30, 2016****GRANT NUMBER G160125**

All costs were supported by appropriate documentation and correctly charged to the proper accounts except as following:

Check # 8602 for wages in the amount of \$884.00 should have been included under Grant G160589 as well as the associated fringe benefits of \$67.63 instead of this grant.
Check # 8642 for wages in the amount of \$884.00 should have been included under Grant G160589 as well as the associated fringe benefits of \$67.63 instead of this grant.
Check# 8762 for wages in the amount of \$884.00 should have been included under Grant G160589 as well as the associated fringe benefits of \$67.61 instead of this grant.
Check #8779 for wages in the amount of \$884.00 should have been included under Grant G160589 as well as the associated fringe benefits of \$67.63 instead of this grant.
Check #8404 for wages was incorrectly computed to include \$104.00 as well as the associated fringe benefits of \$7.95
Check #8675 for wages in the amount of \$884.00 should have been included under Grant G160589 as well as the associated fringe benefits of \$67.61 instead of this grant.
Check #8406 for wages in the amount of \$720.00 was incorrectly included under Grant G160589 instead of this grant as well as the associated fringe benefits of \$55.08
Check # 8464 for wages in the amount of \$720.00 was incorrectly included under Grant G160589 instead of this grant as well as the associated fringe benefits of \$55.08
Check # 8498 for wages in the amount of \$840.00 was incorrectly included under Grant G160589 instead of this grant as well as the associated fringe benefits of \$64.26
Check #8539 for wages in the amount of \$727.50 was incorrectly included under Grant G160589 instead of this grant as well as the associated fringe benefits of \$55.66
Check # 8861 for a group meeting supply in the amount of \$26.46 was incorrectly included under Grant G160589 instead of this grant.
Check # 8624 for lodging and meal expenses in the amount of \$17.91 was incorrectly included under Grant G160589 instead of this grant.
Check # 8857 for travel and job expenses in the amount of \$13.00 should have been included under Grant G160041 instead of this grant.
Check # 8451 for travel and job expenses in the amount of \$108.10 was incorrectly included under Grant G160305 instead of this grant.
Check # 8487 for travel and job expenses in the amount of \$70.03 on August 27, 2015, was incorrectly included under Grant G160589 instead of this grant.
Check # 8567 for travel and job expenses in the amount of \$97.76 on September 8, 2015, was incorrectly included under Grant G160589 instead of this grant.
Check # 8624 for travel and job expenses in the amount of \$41.83 was incorrectly included under Grant G160589 instead of this grant.
Check # 8722 for travel and job expenses in the amount of \$61.57 was incorrectly included under Grant G160589 instead of this grant.
Check #8788 for travel and job expenses in the amount of \$180.48 was incorrectly included under Grant G160589 instead of this grant.
Check # 8864 for travel and job expenses in the amount of \$46.50 was incorrectly included under Grant G160589 instead of this grant.
Check # 8861 for travel and job expenses in the amount of \$96.00 was incorrectly included under Grant G160589 instead of this grant.
Check #8714 for insurance expense in the amount of \$312.71 was incorrectly included under Grant G160589 instead of this grant.

An electronic withdrawal on Feb. 4, 2016 in the amount of \$341.92 was included as a meeting supply but was reclassified as an office supply.
An electronic withdrawal on Feb. 1, 2016 in the amount of \$13.44 for a meeting supply was incorrectly included under Grant G160216 instead of this grant.
An electronic withdrawal on October 20, 2015 in the amount of \$5.00 for home visit supply should have been included under Grant G160589.

All of the above results in a difference of \$(577.69)

BROOKE-HANCOCK FAMILY RESOURCE NETWORK

SCHEDULE A

GRANT FINDINGS

June 30, 2016

GRANT NUMBER G160305

Check# 8960 for Lodging and Meals on March 17, 2016 in the amount of \$92.29 should have been included under Grant#G160589 instead of this grant.

Check# 8960 for travel and meetings of conferences on March 17, 2016 in the amount of \$200.50 should have been included under Grant#G160589 instead of this grant.

Check #8451 for Travel and job expenses on September 18, 2015 in the amount of \$108.10 should have been included under Grant#G160125 instead of this grant.

An expenditure for \$12.76 classified as Supplemental-FACS should not be included due to unsubstantiated documentation.

All of the above results in the difference of \$413.65

BROOKE -HANCOCK FAMILY RESOURCE NETWORK

SCHEDULE A

GRANT FINDINGS

June 30, 2016

GRANT NUMBER G160216

An electronic withdrawal on June 3, 2016 for registration expenses in the amount of \$75.00 was reclassified as utilities. This fee was a water reconnection fee to the city of Weirton.
An electronic withdrawal on April 21, 2016 for registration expenses to The WV Secty of State in the amount of \$25.00 did not appear in the banking statements.
An electronic withdrawal on Feb. 1, 2016 in the amount of \$13.44 should have been included under Grant#G160125 instead of this grant.

All of the above results in a difference of (\$38.44)

BROOKE - HANCOCK FAMILY RESOURCE NETWORK

SCHEDULE A

GRANT FINDINGS

June 30, 2016

GRANT NUMBER G160041

Check #8857 for travel and job expenses in the amount of \$13.00 was incorrectly included in Grant G160125 instead of this grant.

Brooke - Hancock Family Resource Network
 1300 Potomac Avenue, Weirton, WV 26062
 Statement of Grant Receipts and Expenditures
 July 1, 2015 to June 30, 2016

304-748-7850

FEIN: 55-0747397

Grant Number G160125

Total Amount of Grant Award \$85,000.00

Grant Receipts

<i>Invoice#</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July, 2015	\$5,667.00	9/18/2015	\$5,667.00
2	August, 2015	\$5,667.00	9/2/2015	\$5,667.00
3	September, 2015	\$5,668.00	9/15/2015	\$5,668.00
4	October, 2015	\$6,233.00	11/4/2015	\$6,233.00
5	November, 2015	\$6,233.00	11/13/2015	\$6,233.00
6	December, 2015	\$6,233.00	12/9/2015	\$6,233.00
7	January, 2016	\$7,083.00	1/11/2016	\$7,083.00
8	February, 2016	\$7,083.00	2/12/2016	\$7,083.00
9	March, 2016	\$7,083.00	3/9/2016	\$7,083.00
10	April, 2016	\$9,350.00	4/12/2016	\$9,350.00
11	May, 2016	\$9,350.00	5/17/2016	\$9,350.00
12	June, 2016	\$9,350.00	6/21/2016	\$9,350.00
	<i>Total Invoiced</i>	\$85,000.00	<i>Total Receipts</i>	\$85,000.00

Grant Expenditures

	<i>Amount</i>
<i>Personnel</i>	\$61,879.33
<i>Fringe Benefits</i>	6,606.77
<i>Supplies</i>	4,140.04
<i>Professional Services</i>	775.00
<i>Rent</i>	4,043.69
<i>Insurance</i>	1,012.71
<i>Telephone & Internet</i>	415.94
<i>Utilities</i>	551.96
<i>Mileage, Training, & Conferences</i>	4,996.87
	<i>Total Expenses</i>
	\$84,422.31
	<i>Ending Fund Balance</i>
	\$577.69

See Independent Accountant's Report

Brooke - Hancock Family Resource Network
 1300 Potomac Ave., Weirton, WV 26062
 Statement of Grant Receipts and Expenditures
 July 1, 2015 to June 30, 2016

FEIN 55-0747397

Grant Number G-16-0305

304-748-7850

Total Amount of Grant Award: \$235,000.00

Grant Receipts				
Invoice #	Period Covered	Invoice Amount	Date Received	Amount
1	July, 2015	\$9,167.00	9/18/2015	\$9,167.00
2	August, 2015	\$9,167.00	9/18/2015	\$9,167.00
3	September, 2015	\$9,167.00	9/23/2015	\$9,167.00
4	October, 2015	\$9,168.00	10/9/2015	\$9,168.00
5	November, 2015	\$9,166.00	11/30/2015	\$9,166.00
6	December, 2015	\$9,167.00	12/11/2015	\$9,167.00
7	January, 2016	\$9,166.00	1/11/2016	\$9,166.00
8	February, 2016	\$9,167.00	2/9/2016	\$9,167.00
9	March, 2016	\$9,167.00	2/29/2016	\$9,167.00
10	April, 2016	\$50,832.66	5/23/2016	\$50,832.66
11	May, 2016	\$50,832.66	5/19/2016	\$50,832.66
12	June, 2016	\$50,832.66	5/19/2016	\$50,832.66
13	Remaining balance	\$0.02	10/18/2016	\$0.02
<i>Total Invoiced</i>		<i>\$234,999.98</i>	<i>Total Receipts</i>	<i>\$235,000.00</i>

Grant Expenditures

<i>Personnel</i>	\$14,535.50
<i>Fringe Benefits</i>	1,514.31
<i>Supplies</i>	363.65
<i>Professional Services</i>	305.00
<i>Outside Contract Services-Affiliates</i>	5,950.00
<i>Mileage, Training & Conferences</i>	2,106.80
<i>Supplemental CES</i>	43,750.00
<i>Supplemental FACS</i>	159,208.44
<i>Total Expenses</i>	\$227,733.70
<i>Reimbursement to DHHR</i>	(\$6,852.65)
<i>Ending Fund Balance</i>	\$413.65

Brooke - Hancock Family Resource Network
 1300 Potomac Ave., Weirton, WV 26062
 Statement of Grant Receipts and Expenditures
 July 1, 2015 to June 30, 2016

FEIN 55-0747397

Grant Number G-16-0216

304-748-7850

Total Amount of Grant Award: \$46,600

Grant Receipts				
<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July, 2015	\$3,106.00	9/2/2015	\$3,106.00
2	August, 2015	\$3,107.00	9/2/2015	\$3,107.00
3	September, 2015	\$3,107.00	9/18/2015	\$3,107.00
4	October, 2015	\$3,417.00	11/4/2015	\$3,417.00
5	November, 2015	\$3,417.00	11/13/2015	\$3,417.00
6	December, 2015	\$3,417.00	12/9/2015	\$3,417.00
7	January, 2016	\$3,883.00	1/11/2016	\$3,883.00
8	February, 2016	\$3,884.00	2/12/2016	\$3,884.00
9	March, 2016	\$3,884.00	3/9/2016	\$3,884.00
10	April, 2016	\$5,126.00	4/12/2016	\$5,126.00
11	May, 2016	\$5,126.00	5/17/2016	\$5,126.00
12	June, 2016	\$5,126.00	6/10/2016	\$5,126.00
	<i>Total Invoiced</i>	\$46,600.00	<i>Total Receipts</i>	\$46,600.00

Grant Expenditures

<i>Personnel</i>	\$33,705.75
<i>Fringe Benefits</i>	3,539.67
<i>Supplies</i>	3,966.37
<i>Professional Services</i>	420.00
<i>Rent</i>	2,009.02
<i>Insurance</i>	497.71
<i>Telephone & Internet</i>	415.89
<i>Utilities</i>	685.73
<i>Mileage, Training, & Conferences</i>	1,321.42
	<i>Total Expenses</i> \$46,561.56
	<i>Ending Fund Balance</i> \$38.44

Brooke - Hancock Family Resource Network
 1300 Potomac Avenue, Weirton, WV 26062
 Statement of Grant Receipts and Expenditures
 July 1, 2015 to June 30, 2016

304-748-7850

FEIN: 55-0747397

Grant Number G160041

Total Amount of Grant Award \$75,000.00

<i>Grant Receipts</i>				
<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July, 2015	\$5,000.00	1/4/2016	\$5,000.00
2	August, 2015	\$5,000.00	9/1/2015	\$5,000.00
3	September, 2015	\$5,000.00	9/15/2015	\$5,000.00
4	October, 2015	\$5,500.00	11/4/2015	\$5,500.00
5	November, 2015	\$5,500.00	11/13/2015	\$5,500.00
6	December, 2015	\$5,500.00	12/9/2015	\$5,500.00
7	January, 2016	\$6,250.00	1/11/2016	\$6,250.00
8	February, 2016	\$6,250.00	2/12/2016	\$6,250.00
9	March, 2016	\$6,250.00	3/7/2016	\$6,250.00
10	April, 2016	\$8,250.00	4/12/2016	\$8,250.00
11	May, 2016	\$8,250.00	5/17/2016	\$8,250.00
12	June, 2016	\$8,250.00	6/13/2016	\$8,250.00
<i>Total Invoiced</i>		\$75,000.00	<i>Total Receipts</i>	\$75,000.00

Grant Expenditures

<i>Personnel</i>	\$54,028.11
<i>Fringe Benefits</i>	5,693.65
<i>Supplies</i>	5,156.25
<i>Professional Services</i>	550.00
<i>Rent</i>	6,415.04
<i>Insurance</i>	702.71
<i>Telephone & Internet</i>	415.95
<i>Utilities</i>	551.96
<i>Mileage, Training, & Conferences</i>	1,499.33
<i>Total Expenses</i>	\$75,013.00
<i>Ending Fund Balance</i>	(\$13.00)

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

Grant Number:	Grantee Name:		
G160041	Brooke Hancock Family Resource Network, Inc		
Grantee FEIN:	wvOASIS Vendor #:	Contact Name:	
55-0747397	00209006	Luann M. Decker	
Contact Email Address:		Contact Phone:	
ldecker@brookehancockfrn.org		(304) 748-7850	
Grantee Mailing Address:			
1300 Potomac Ave Suite C Weirton, Wv 26062			
Total Amount of Grant Award:		Grant Period:	
\$75,000.00		7/1/15 - 6/30/16	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$75,000.00
Amount Anticipated		
Total Grant Revenues		\$75,000.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$54,028.11
Fringe Benefits		\$5,693.65
Equipment		
Supplies		\$5,156.25
Contractual Costs		\$550.00
Construction		
Other		\$9,584.99
Indirect Cost		
Total Grant Expenditures		\$75,013.00

Ending Grant Balance (Revenues – Expenditures) (\$13.00)

Grant Funds Returned to the DHHR \$0.00

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: Luann M. Decker
 Printed Name and Title: Luann M. Decker / Executive Director

Date: 6/28/18

Taken, sworn and subscribed before me this 28 day of June, 2018.
 Notary Public Signature: Betty J. DeFelice
 My Commission Expires: June 01, 2022



JUN 29 2018

Date Received

Summary Report

Grant Number: G160041 # of Financial Reports: 4 Grant Amount: \$75,000.00 Grant Type: BCF - FRC

Grantee Name: BROOKE HANCOCK FRN INC Start Date: 7/1/2015 End Date: 6/30/2016

Grantee Contact: Exhibit H Contact 1: Decker, Luann Exhibit H Contact 3:
304-748-7850

Exhibit H Contact 2:

Payments				Finance Reports		Program Reports	
<u>Rec Date</u>	<u>Pmt Date</u>	<u>Payment Amount</u>	<u>End Date</u>	<u>Rec Date</u>	<u>Total Amount</u>	<u>End Date</u>	<u>Rec Date</u>
07/01/2015	12/21/2015	-\$5,000.00	09/30/2015	10/29/2015	\$16,929.54	06/30/2016	07/15/2016
08/01/2015	08/27/2015	-\$5,000.00	12/30/2015	01/11/2016	\$19,218.92	03/31/2016	04/28/2016
09/01/2015	09/10/2015	-\$5,000.00	03/30/2016	04/14/2016	\$17,022.71	09/30/2015	10/29/2015
10/01/2015	10/23/2015	-\$5,500.00	06/30/2016	07/27/2016	\$21,828.83	12/31/2015	01/25/2016
11/01/2015	11/06/2015	-\$5,500.00				09/30/2015	10/30/2015
12/01/2015	12/04/2015	-\$5,500.00				09/30/2015	10/30/2015
01/01/2016	01/07/2016	-\$6,250.00					
02/01/2016	02/09/2016	-\$6,250.00					
03/01/2016	03/03/2016	-\$6,250.00					
04/01/2016	04/07/2016	-\$8,250.00					
05/01/2016	05/11/2016	-\$8,250.00					
06/01/2016	06/07/2016	-\$8,250.00					
		Total		Total	\$75,000.00		

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

Grant Number:	Grantee Name:		
G160125	Brooke Hancock Family Resource Network, Inc		
Grantee FEIN:	wvOASIS Vendor #:	Contact Name:	
55-0747397	00209006	Luann M. Decker	
Contact Email Address:		Contact Phone:	
ldecker@brookehancockfrn.org		(304) 748-7850	
Grantee Mailing Address:			
1300 Potomac Ave Suite C Weirton, Wv 26062			
Total Amount of Grant Award:		Grant Period:	
\$85,000.00		7/1/15 - 6/30/16	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$85,000.00
Amount Anticipated		
Total Grant Revenues		\$85,000.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$61,879.33
Fringe Benefits		\$6,606.77
Equipment		
Supplies		\$4,140.04
Contractual Costs		\$775.00
Construction		
Other		\$11,021.17
Indirect Cost		
Total Grant Expenditures		\$84,422.31

Ending Grant Balance (Revenues – Expenditures) \$577.69

Grant Funds Returned to the DHHR \$577.69

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: Luann M. Decker
 Printed Name and Title: Luann M. Decker / Executive Director

Date: 6/28/18

Taken, sworn and subscribed before me this 28 day of June, 2018.

Notary Public Signature: Betty J. DeFelice

My Commission Expires: June 01, 2022

DHHR - Finance



JUN 29 2018

Date Received

Summary Report

Grant Number: G160125 # of Financial Reports: 4 Grant Amount: \$85,000.00 Grant Type: BCF - In Home Family Education
Grantee Name: BROOKE HANCOCK FRN INC Start Date: 7/1/2015 End Date: 6/30/2016
Grantee Contact: Exhibit H Contact 1: Decker, Luann Exhibit H Contact 3:
304-748-7850
Exhibit H Contact 2:

Payments			Finance Reports			Program Reports	
Rec Date	Pmt Date	Payment Amount	End Date	Rec Date	Total Amount	End Date	Rec Date
07/01/2015	09/15/2015	-\$5,667.00	09/30/2015	10/13/2015	\$9,591.27	03/31/2016	04/29/2016
08/01/2015	08/28/2015	-\$5,667.00	12/31/2015	01/19/2016	\$18,986.38	06/30/2016	07/29/2016
08/01/2015	09/10/2015	-\$252.72	03/31/2016	04/11/2016	\$25,501.61	12/31/2015	01/29/2016
09/01/2015	09/10/2015	-\$5,415.28	06/30/2016	07/25/2016	\$25,920.74	09/30/2015	10/30/2015
10/01/2015	10/23/2015	-\$6,233.00					
11/01/2015	11/06/2015	-\$6,233.00					
12/01/2015	12/04/2015	-\$6,233.00					
01/01/2016	01/07/2016	-\$7,083.00					
02/01/2016	02/09/2016	-\$7,083.00					
03/01/2016	03/04/2016	-\$7,083.00					
04/01/2016	04/07/2016	-\$9,350.00					
05/01/2016	05/11/2016	-\$9,350.00					
06/01/2016	06/16/2016	-\$9,350.00					
	Total	-\$85,000.00		Total	\$85,000.00		

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

Grant Number:	Grantee Name:		
G160216	Brooke Hancock Family Resource Network, Inc		
Grantee FEIN:	wvOASIS Vendor #:	Contact Name:	
55-0747397	00209006	Luann M. Decker	
Contact Email Address:		Contact Phone:	
ldecker@brookehancockfrn.org		(304) 748-7850	
Grantee Mailing Address:			
1300 Potomac Ave Suite C Weirton, Wv 26062			
Total Amount of Grant Award:		Grant Period:	
\$46,600.00		7/1/15 - 6/30/16	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$46,600.00
Amount Anticipated		
Total Grant Revenues		\$46,600.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$33,705.75
Fringe Benefits		\$3,539.67
Equipment		
Supplies		\$3,966.37
Contractual Costs		\$420.00
Construction		
Other		\$4,929.77
Indirect Cost		
Total Grant Expenditures		\$46,561.56

Ending Grant Balance (Revenues – Expenditures) \$38.44

Grant Funds Returned to the DHHR \$38.44

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: *Luann M. Decker*
 Printed Name and Title: Luann M. Decker / Executive Director

Date: 6/28/18

Taken, sworn and subscribed before me this 28 day of June, 20 18
 Notary Public Signature: *Betty J. DeFelice*
 My Commission Expires: June 01, 2022
 DHHR - Finance



Revised May 2015

JUN 29 2018

Date Received

Summary Report

Grant Number: G160216	# of Financial Reports: 4	Grant Amount: \$46,600.00	Grant Type: BCF - Family Resource Networks
Grantee Name: BROOKE HANCOCK FRN INC		Start Date: 7/1/2015	End Date: 6/30/2016
Grantee Contact:		Exhibit H Contact 1: Decker, Luann 304-748-7850	Exhibit H Contact 3:
		Exhibit H Contact 2:	

Payments				Finance Reports		Program Reports	
Rec Date	Pmt Date	Payment Amount	End Date	Rec Date	Total Amount	End Date	Rec Date
07/01/2015	08/28/2015	-\$3,106.00	09/30/2015	10/15/2015	\$8,631.87	03/31/2016	04/25/2016
08/01/2015	08/28/2015	-\$3,107.00	12/31/2015	01/11/2016	\$11,918.55	06/30/2016	07/20/2016
09/01/2015	09/11/2015	-\$3,107.00	03/31/2016	04/14/2016	\$11,714.27	12/31/2015	01/15/2016
10/01/2015	10/23/2015	-\$3,417.00	06/30/2016	07/27/2016	\$14,335.31	09/30/2015	10/30/2015
11/01/2015	11/06/2015	-\$3,417.00					
12/01/2015	12/04/2015	-\$3,417.00					
01/01/2016	01/07/2016	-\$3,883.00					
02/01/2016	02/09/2016	-\$3,884.00					
03/01/2016	03/04/2016	-\$3,884.00					
04/01/2016	04/07/2016	-\$5,126.00					
05/01/2016	05/11/2016	-\$5,126.00					
06/01/2016	06/06/2016	-\$5,126.00					
	Total	-\$46,600.00		Total	\$46,600.00		

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

Grant Number:	Grantee Name:		
G160305	Brooke Hancock Family Resource Network, Inc		
Grantee FEIN:	wvOASIS Vendor #:	Contact Name:	
55-0747397	00209006	Luann M. Decker	
Contact Email Address:		Contact Phone:	
ldecker@brookehancockfrn.org		(304) 748-7850	
Grantee Mailing Address:			
1300 Potomac Ave Suite C Weirton, Wv 26062			
Total Amount of Grant Award:		Grant Period:	
\$235,000.00		7/1/15 - 6/30/16	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$235,000.00
Amount Anticipated		
Total Grant Revenues		\$235,000.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$14,535.50
Fringe Benefits	We are disputing	\$1,514.31
Equipment	the travel and expense findings	
Supplies	submitted with the financial review	\$363.65
Contractual Costs		\$6,255.00
Construction	\$6852.65 was previously returned	
Other	\$12.76 is being returned with these findings	\$205,466.13
Indirect Cost		
Total Grant Expenditures		\$228,134.59

Ending Grant Balance (Revenues – Expenditures) \$6,865.41

Grant Funds Returned to the DHHR \$6,865.41

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: Luann M. Decker

Date: 6/28/18

Printed Name and Title: Luann M. Decker / Executive Director

Taken, sworn and subscribed before me this 28 day of June, 2018.

Notary Public Signature: Betty J. DeFelice

My Commission Expires: June 01, 2022



Revised May 2015

JUN 29 2018

Date Received

Summary Report

Grant Number: G160305	# of Financial Reports: 12	Grant Amount: \$228,147.35	Grant Type: BBHFF - FY16 - Family Support
Grantee Name: BROOKE HANCOCK FRN INC		Start Date: 7/1/2015	End Date: 6/30/2016
Grantee Contact:		Exhibit H Contact 1: Decker, Luann 304-748-7850	Exhibit H Contact 3: Osmianski, Jessica (304) 748-7850
		Exhibit H Contact 2: Futey, Jan 304-748-7850	

Payments				Finance Reports		Program Reports	
Rec Date	Pmt Date	Payment Amount	End Date	Rec Date	Total Amount	End Date	Rec Date
07/01/2015	09/14/2015	-\$9,167.00	07/31/2015		\$4,787.16		
07/01/2015		\$.00	08/30/2015		\$5,452.88		
07/10/2015		\$6,852.65	09/30/2015		\$1,669.49		
08/01/2015	09/14/2015	-\$9,167.00	10/31/2015		\$17,145.47		
09/01/2015	09/18/2015	-\$9,167.00	11/30/2015		\$2,290.44		
10/01/2015	10/06/2015	-\$9,168.00	12/31/2015		\$14,775.59		
11/01/2015	11/19/2015	-\$9,166.00	01/31/2016		\$7,212.22		
12/01/2015	12/08/2015	-\$9,167.00	02/29/2016		\$4,329.28		
01/01/2016	01/06/2016	-\$9,166.00	03/31/2016		\$10,754.64		
02/01/2016	02/03/2016	-\$9,167.00	04/30/2016		\$8,687.62		
03/01/2016	02/24/2016	-\$9,167.00	05/30/2016		\$58,653.38		
04/01/2016	05/18/2016	-\$50,832.66	06/30/2016		\$92,389.18		
05/01/2016	05/16/2016	-\$50,832.66					
06/01/2016	10/12/2016	-\$.02					
06/01/2016	05/16/2016	-\$50,832.66					
	Total	-\$228,147.35 ✓		Total	\$228,147.35 ✓		



**MILLER,
STACEY
& ASSOCIATES, INC.**
Certified Public Accountants

**WILLIAM L. MILLER, CPA
DAVID M. STACEY, CPA**

16639 ST. CLAIR AVE.
EAST LIVERPOOL, OH 43920
330/385-0516 • FAX: 330/385-8101

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Board of Directors of the Brooke-Hancock Family Resource Network:

We have performed the procedures enumerated below, which were agreed to by the Brooke-Hancock Family Resource Network, for the West Virginia Department of Health and Human Resources on Grant #G160859 as of September 30, 2016. Brooke-Hancock Family Resource Network's management is responsible for determining the completeness and accuracy of receipts transferred to the Family Resource Network and the disbursement of funds. The sufficiency of these procedures is solely the responsibility of Brooke-Hancock Family Resource Network. 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.

The procedures are as follows:

1. We reviewed the grant agreement and any grant related documents (e.g. statements of work, budgets, change orders, program directives, regulations, etc.), to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the grant.
2. We verified whether the funds received under the grant (as reported on the sworn statement of expenditures) was correctly authorized, recorded, and deposited in the appropriate organizational accounts.
3. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether:
 - a. Costs were approved by the West Virginia Department of Health and Human Resources (DHHR), if required.
 - b. Costs conform to the allowability of costs provisions of limitations in the program agreement, program regulations, or program statute.
 - c. Costs represent charges for actual costs, not budgeted or projected amounts.
 - d. Costs are given consistent treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same purpose, in like



circumstances be treated as either direct costs only or indirect costs only with respect to final cost objectives.

- e. Costs are net of all applicable credits (volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).
 - f. Costs are not included as both direct billing and as a component of indirect costs.
 - g. Costs are supported by appropriate documentation (approved purchase orders, receiving reports, vendor invoices, cancelled checks, and time and attendance records), and correctly charged to account, amount, and period.
4. We inquired and reported upon the status of any findings, contingencies, or other deficiencies discovered during the current engagement or described in any prior agreed-upon procedures report (if applicable) that could negatively affect administration of the DHHR grant and related program or project.

Per the enclosed table, Grant #G160859 was received and disbursed in accordance with the grant agreement except for the associated findings as described in Schedule A.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on Grant G#160859. Accordingly, we will not express such an opinion or conclusion. 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 Brooke-Hancock Family Resource Network, and the Department of Health and Human Resources, and is not intended to be and should not be used by anyone other than those specified parties.

Miller, Stacey & Associates, Inc.

Miller, Stacey & Associates, Inc.

East Liverpool, OH 43920

June 15, 2018

BROOKE-HANCOCK FAMILY RESOURCE NETWORK
 1300 Potomac Avenue, Weirton, WV 26062
 Statement of Grant Receipts and Expenditures
 October 1, 2015 to September 30, 2016

FEIN: 55-0747397

Grant Number G160589

304-748-7850

Total Amount of Grant Award \$285,000.00

Grant Receipts				
<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	October - December, 2015	\$71,250.00	11/24/2015	\$71,250.00
2	October, 2015	\$22,703.61	1/4/2016	\$22,703.61
3	November, 2015	\$22,026.63	1/4/2016	\$22,026.63
4	December, 2015	\$23,764.20	2/12/2016	\$23,764.20
5	January, 2016	\$18,006.41	3/23/2016	\$18,006.41
6	February, 2016	\$20,642.96	4/21/2016	\$20,642.96
7	March, 2016	\$23,001.13	5/19/2016	\$23,001.13
8	April, 2016	\$18,658.66	5/27/2016	\$18,658.66
9	May, 2016	\$16,549.21	8/17/2016	\$16,549.21
10	June, 2016	\$21,785.97	8/17/2016	\$21,785.97
11	July, 2016	\$24,076.05	9/20/2016	\$24,076.05
	<i>Total Invoiced</i>	\$282,464.83	<i>Total Receipts</i>	\$282,464.83

Grant Expenditures

	<i>Amount</i>
<i>Personnel</i>	\$197,849.60
<i>Fringe Benefits</i>	18,315.06
<i>Supplies</i>	17,453.43
<i>Contractual Costs</i>	3,090.00
<i>Insurance</i>	756.01
<i>Telephone & Internet</i>	1,780.18
<i>Rent</i>	4,200.00
<i>Utilities</i>	845.56
<i>Mileage, Training, & Conferences</i>	27,240.74
	<i>Total Expenses</i>
	\$271,530.58
	<i>Reimbursement to DHHR</i>
	(\$13,482.16)
	<i>Fund Balance</i>
	(\$2,547.91)

BROOKE-HANCOCK FAMILY RESOURCE NETWORK

SCHEDULE A

GRANT FINDINGS

9/30/2016

GRANT NUMBER G160589

Check # 8774 for Wages in the amount of \$1,256.67 should not be included under this grant as well as the associated fringe benefits of \$96.15.
Check #8602 for Wages in the amount of \$884.00 should be included under this grant as well as the associated fringe benefits of \$67.63 instead of Grant #G160125.
Check #8642 for Wages in the amount of \$884.00 should be included under this grant as well as the associated fringe benefits of \$67.63 instead of Grant #G160125.
Check #8675 for Wages in the amount of \$884.00 should be included under this grant as well as the associated fringe benefits of \$67.61 instead of Grant #G160125.
Check #8762 for Wages in the amount of \$884.00 should be included under this grant as well as the associated fringe benefits of \$67.61 instead of Grant #G160125.
Check #8779 for Wages in the amount of \$884.00 should be included under this grant as well as the associated fringe benefits of \$67.63 instead of Grant #G160125.
On August 15, 2016, 5.5 wage hours at the rate of \$32.00/hour should have been included under this grant amounting to \$176.00 as well as \$13.46 fringe benefits.
Check #8960 for conference travel expenses in the amount of \$200.50 should be included under this grant instead of Grant #G160305.
Check #8662 for travel and job expenses in the amount of \$130.66 should be included under this grant.
Check #8720 for travel and job expenses in the amount of \$153.22 should be included under this grant.
Check #9435 for travel and job expenses included \$171.00 that should not have been included under this grant.
Check #9462 on September 29, 2016, for travel and job expenses in the amount of \$38.50 should not be included under this grant.
Check #8864 for travel and job expenses in the amount of \$46.50 should be included under Grant #G160125 instead of this grant..
Check #8624 for travel and job expenses in the amount of \$59.74 should be included under Grant #G160125 instead of this grant.
Check #8788 for travel and job expenses in the amount of \$180.48 should be included under Grant #G160125 instead of this grant.
Check #8722 for travel and job expenses in the amount of \$61.57 should be included under Grant #G160125 instead of this grant.
Check #8861 for travel and job expenses in the amount of \$96.00 should be included under Grant #G160125 instead of this grant.
Check #8861 for group meeting supplies in the amount of \$26.46 should be included under Grant# G160125 instead of this grant.
Check #8714 for insurance in the amount of \$312.71 should be included under Grant #G160125 instead of this grant
Check #9374 for rent on July 29, 2016, included \$920.00 for this grant. The correct amount for this grant was \$425.00.
Check #9434 on September 9, 2016, for utilities in the amount of \$33.44 should be included under this grant.
Check # 8960 for lodging and meals in the amount of \$92.29 should be included under this grant instead of Grant #G160305.

An electronic withdrawal on October 20, 2015 for home visit supplies in the amount of \$5.00 should be included under this grant instead of Grant #G160125.
\$173.99 of remaining fund balance at September 30, 2016, through Quickbooks was incorrectly reported as Other expenses to the DHHR in error.

All of the above results in the difference of \$2,547.91

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

Grant Number:	Grantee Name:		
G160589	Brooke Hancock Family Resource Network, Inc		
Grantee FEIN:	wvOASIS Vendor #:	Contact Name:	
55-0747397	00209006	Luann M. Decker	
Contact Email Address:		Contact Phone:	
ldecker@brookehancockfrn.org		(304) 748-7850	
Grantee Mailing Address:			
1300 Potomac Ave Suite C Weirton, Wv 26062			
Total Amount of Grant Award:		Grant Period:	
\$285,000.00		7/1/15 - 6/30/16	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$282,464.83
Amount Anticipated		
Total Grant Revenues		\$282,464.83

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$197,849.60
Fringe Benefits		\$18,315.06
Equipment		
Supplies		\$17,453.43
Contractual Costs		\$3,090.00
Construction		
Other		\$34,822.49
Indirect Cost		
Total Grant Expenditures		\$271,530.58

Ending Grant Balance (Revenues – Expenditures) \$10,934.25

Grant Funds Returned to the DHHR \$13,482.16

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: Luann M. Decker
 Printed Name and Title: Luann M. Decker / Executive Director

Date: 6/28/18

Taken, sworn and subscribed before me this 28 day of June 2018.
 Notary Public Signature: Betty J. DeFelice
 My Commission Expires: June 01, 2022



JUN 29 2018
 Date Received

Summary Report

Grant Number: G160589 # of Financial Reports: 4 Grant Amount: \$285,000.00 Grant Type: BPH OMCFH ACA Home Visit
 Grantee Name: BROOKE HANCOCK FRN INC Start Date: 10/1/2015 End Date: 9/30/2016
 Grantee Contact: Exhibit H Contact 1: Decker, LuAnn Exhibit H Contact 3:
 (304) 748-7850
 Exhibit H Contact 2:

Payments			Finance Reports		Program Reports	
Rec Date	Pmt Date	Payment Amount	End Date	Rec Date	Total Amount	End Date Rec Date
10/01/2015		\$13,482.16	10/31/2015	12/10/2015	\$22,703.61	
10/01/2015	12/23/2015	-\$22,703.61	11/30/2015	12/10/2015	\$22,026.63	
10/01/2015	11/20/2015	-\$71,250.00	12/31/2015		\$ 0.00	
11/01/2015	12/23/2015	-\$22,026.63	12/31/2015	01/11/2016	\$23,764.52	
12/01/2015	02/08/2016	-\$23,764.20	01/31/2016	02/11/2016	\$18,006.41	
01/01/2016	03/19/2016	-\$18,006.41	02/29/2016	03/09/2016	\$20,642.96	
02/01/2016	04/18/2016	-\$20,642.96	03/31/2016		\$ 0.00	
03/01/2016	05/19/2016	-\$23,001.13	03/31/2016	04/14/2016	\$23,001.13	
04/01/2016	05/24/2016	-\$18,658.66	04/30/2016	05/09/2016	\$18,658.66	
05/01/2016	08/12/2016	-\$16,549.21	05/31/2016	05/28/2016	\$16,549.21	
06/01/2016	08/12/2016	-\$21,785.97	06/30/2016	07/18/2016	\$21,785.97	
07/01/2016	09/09/2016	-\$24,076.05	06/30/2016		\$ 0.00	
			07/31/2016	08/15/2016	\$24,076.05	
			08/31/2016	09/12/2016	\$29,273.33	
			09/30/2016		\$ 0.00	
			09/30/2016	12/07/2016	\$28,494.19	
		Total		Total	\$298,982.67	



Summary Report

Grant Number: G160589 # of Financial Reports: 4 Grant Amount: \$285,000.00 Grant Type: BPH OMCFH ACA Home Visit
 Grantee Name: BROOKE HANCOCK FRN INC Start Date: 10/1/2015 End Date: 9/30/2016
 Grantee Contact: Exhibit H Contact 1: Decker, LuAnn Exhibit H Contact 3:
 (304) 748-7850
 Exhibit H Contact 2:

Payments			Finance Reports		Program Reports	
Rec Date	Pmt Date	Payment Amount	End Date	Rec Date	Total Amount	End Date Rec Date