

BRALEY & THOMPSON, INC.
SCHEDULE OF WEST VIRGINIA STATE GRANTS
FOR THE GRANT PERIOD ENDING JUNE 30, 2017

DHHR - Finance

JUL - 3 2019

Date Received



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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Braley & Thompson, Inc.
Dunbar, West Virginia

We have examined management's assertion that the Schedule of West Virginia State Grants of Braley & Thompson, Inc., for the year ended June 30, 2017, properly reflects grant activity and that the grant funds reported as disbursed on the Schedule of West Virginia State Grants were made for the purposes intended when the grants were made. Braley & Thompson, Inc.'s management is responsible for the assertion and the Schedule of West Virginia State Grants. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We believe the examination we have performed provides a reasonable basis for our opinion.

In our opinion, management's assertion that grant funds reported as disbursed on the Schedule of West Virginia State Grants for the year ended June 30, 2017, were made for the purposes intended when the grants were made is fairly stated, in all material respects.

Gray, Griffith & Mays, a.c.

Charleston, West Virginia

July 2, 2019

DHHR - Finance

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Braley & Thompson, Inc.

**Accounting & Personnel
#1 Dunbar Plaza
Dunbar, West Virginia 25064**

July 2, 2019

Gray, Griffith & Mays, a.c.
Suite 400
707 Virginia Street, East
Charleston, West Virginia 25301

The following Schedule of West Virginia State Grants for the year ended June 30, 2017, represents a summary of West Virginia Grants activity for the period. It is management's assertion the disbursements of these funds were for the purposes intended when the grants were made.


Signature/Title Regional Business Mgr.

DHHR - Finance

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BRALEY & THOMPSON, INC.
SCHEDULE OF WEST VIRGINIA STATE GRANTS

For the Year Ended June 30, 2017

Granting Agency	Grant Number	Balance at Beginning of Year	Amount Received	Amount Disbursed	Balance at End of Year
West Virginia Department of Health & Human Services:					
Passed through the Office of Behavioral Health Services:					
Children's Crisis Reponse	G160397	\$ (14,024)	\$ 14,256	\$ -	\$ 232
Children's Crisis Reponse	G170276	-	51,290	56,111	(4,821)
Children's Intensive Care	G160816	-	108,625	134,569	(25,944)
Children's Mental Health	G160379	(9,522)	9,522	-	-
Children's Mental Health	G170254	-	54,432	58,319	(3,887)
Passed through the Bureau for Children and Families:					
Youth Services	G150078	5,445	-	-	5,445
Youth Services	G160017	37,261	-	37,261	-
Youth Services	G170319	-	1,010,830	1,010,830	-
Homefinders	G150422	6,951	-	-	6,951
Safe at Home	G160583	134,637	-	77,217	57,420
Safe at Home	G170756	-	42,000	-	42,000
Total		<u>\$ 160,748</u>	<u>\$ 1,290,955</u>	<u>\$ 1,374,307</u>	<u>\$ 77,396</u>

A - On September 16, 2016, management paid \$37,261 on outstanding balance for G160017

B - On July 12, 2017, management paid \$6,681 on outstanding balance for G150422

C - On October 05, 2016, management paid \$77,217 on outstanding balance for G160583

See accompanying management's assertion and independent accountant's report.

BRALEY & THOMPSON, INC.

SCHEDULE OF WEST VIRGINIA STATE GRANTS

For the Year Ended June 30, 2017

<u>Findings and Questioned Costs</u>		<u>Questioned Costs</u>
2017-1	During our examination of travel reimbursement expenses for grant #170276, Children's Crisis Response, we noted 5 instances in which supporting documentation could not be provided by management during sampling procedures. The projected misstatement of this finding totaled \$1,867.	\$ 936
2017-2	During our examination of expenses for grant #170319, Youth Services, we noted 28 instances in which supporting documentation did not agree to reported amounts and 10 instances in which supporting documentation could not be provided by management out of 73 invoices selected for testing procedures. The projected misstatement of this finding totaled \$990. We note this is an internal control issue of the Organization failing to maintain accurate supporting documentation.	490
2017-3	During our examination of salary expenses for grant #170319, Youth Services, we noted that W-2 amounts did not analytically reconcile to the trial balance provided by management.	<u>37,544</u>
		<u>\$ 38,970</u>

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