

**BROOKE-HANCOCK FAMILY RESOURCE NETWORK  
GRANT#170208, GRANT#170107, GRANT#170127, &  
GRANT#170194**

**JUNE 30, 2017**

DHHR - Finance

JUN 27 2019

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 #G170208, G170107, G170127, and G170194 as of June 30, 2017. 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, Grants #G170208, G170107, G170127, and G170194 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 # G170208, G170107, G170127, and G170194. 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 13, 2019

DHHR - Finance

JUN 27 2019

Date Received

**Brooke-Hancock Family Resource Network**  
 1300 Potomac Avenue, Weriton, WV 26062  
 Statement of Grant Receipts and Expenditures  
 July 1, 2016 to June 30, 2017

FEIN: 55-0747397

Grant Number  
 G170208

*Grant Receipts*

<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July, 2016	\$12,638.84	8/24/2016	\$12,638.84
2	August, 2016	\$12,638.84	8/24/2016	\$12,638.84
3	September, 2016	\$12,638.84	9/28/2016	\$12,638.84
4	October, 2016	\$12,638.84	11/2/2016	\$12,638.84
5	November, 2016	\$12,638.83	11/1/2016	\$12,638.83
6	December, 2016	\$12,638.83	12/14/2016	\$12,638.83
7	January, 2017	\$12,638.83	1/13/2017	\$12,638.83
8	February, 2017	\$12,638.83	1/23/2017	\$12,638.83
9	March, 2017	\$12,638.83	3/6/2017	\$12,638.83
10	April, 2017	\$12,638.83	4/17/2017	\$12,638.83
11	May, 2017	\$12,638.83	5/15/2017	\$12,638.83
12	June, 2017	\$12,638.83	5/22/2017	\$12,638.83
<i>Total Invoiced</i>		\$151,666.00	<i>Total Receipts</i>	\$151,666.00

*Grant Expenditures*

	<i>Amount</i>
<i>Personnel</i>	\$14,472.99
<i>Fringe Benefits</i>	1,543.42
<i>Supplies</i>	533.06
<i>Professional Services</i>	1,508.83
<i>Rent</i>	660.00
<i>Utilities</i>	92.03
<i>Outside Contract Services-Affiliates</i>	9,000.00
<i>Telephone</i>	67.21
<i>Mileage, Training, &amp; Conferences</i>	412.37
<i>Supplemental CES</i>	64,435.93
<i>Supplemental FACS</i>	55,415.17
<i>Total Expenses</i>	\$148,141.01
<i>Returned to the WV DHHR</i>	(\$2,000.00)
<i>Returned to the WV DHHR</i>	(\$123.99)
<i>Ending Fund Balance</i>	\$1,401.00

**Brooke-Hancock Family Resource Network**  
**1300 Potomac Avenue, Weriton, WV 26062**  
**Statement of Grant Receipts and Expenditures**  
**July 1, 2016 to June 30, 2017**

FEIN: 55-0747397

Grant Number  
G170107

*Grant Receipts*

<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July, 2016	\$3,103.00	8/1/2016	\$3,103.00
2	August, 2016	\$3,108.00	8/8/2016	\$3,108.00
3	September, 2016	\$3,108.00	9/14/2016	\$3,108.00
4	October, 2016	\$3,417.00	10/14/2016	\$3,417.00
5	November, 2016	\$3,417.00	11/18/2016	\$3,417.00
6	December, 2016	\$3,417.00	12/14/2016	\$3,417.00
7	January, 2017	\$3,885.00	1/13/2017	\$3,885.00
8	February, 2017	\$3,885.00	2/9/2017	\$3,885.00
9	March, 2017	\$3,885.00	3/9/2017	\$3,885.00
10	April, 2017	\$5,125.00	4/12/2017	\$5,125.00
11	May, 2017	\$5,125.00	5/15/2017	\$5,125.00
12	June, 2017	\$5,125.00	6/12/2017	\$5,125.00
<i>Total Invoiced</i>		<b>\$46,600.00</b>	<i>Total Receipts</i>	<b>\$46,600.00</b>

*Grant Expenditures*

	<i>Amount</i>
<i>Personnel</i>	\$33,265.50
<i>Fringe Benefits</i>	3,415.58
<i>Supplies</i>	3,348.65
<i>Professional Services</i>	400.80
<i>Rent</i>	3,000.00
<i>Insurance</i>	451.53
<i>Telephone &amp; Internet</i>	888.81
<i>Utilities</i>	566.99
<i>Mileage, Training, &amp; Conferences</i>	1,172.14
<i>Registration Fees</i>	90.00
<i>Total Expenses</i>	<b>\$46,600.00</b>
<i>Ending Fund Balance</i>	<b>\$0.00</b>

**Brooke-Hancock Family Resource Network**  
 1300 Potomac Avenue, Weriton, WV 26062  
 Statement of Grant Receipts and Expenditures  
 July 1, 2016 to June 30, 2017

FEIN: 55-0747397

Grant Number  
 G170127

*Grant Receipts*

<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July, 2016	\$4,995.00	8/1/2016	\$4,995.00
2	August, 2016	\$5,001.00	8/12/2016	\$5,001.00
3	September, 2016	\$5,001.00	9/12/2016	\$5,001.00
4	October, 2016	\$5,500.00	10/14/2016	\$5,500.00
5	November, 2016	\$5,500.00	11/14/2016	\$5,500.00
6	December, 2016	\$5,500.00	12/14/2016	\$5,500.00
7	January, 2017	\$6,251.00	1/13/2017	\$6,251.00
8	February, 2017	\$6,251.00	2/9/2017	\$6,251.00
9	March, 2017	\$6,251.00	4/17/2017	\$6,251.00
10	April, 2017	\$8,250.00	4/25/2017	\$7,804.00
			4/27/2017	\$446.00
11	May, 2017	\$8,250.00	5/15/2017	\$8,250.00
12	June, 2017	\$8,250.00	6/12/2017	\$8,250.00
<i>Total Invoiced</i>		\$75,000.00	<i>Total Receipts</i>	\$75,000.00

*Grant Expenditures*

<i>Personnel</i>	<i>Amount</i>
	\$55,797.47
<i>Fringe Benefits</i>	5,868.97
<i>Supplies</i>	2,235.93
<i>Professional Services</i>	562.33
<i>Rent</i>	7,200.00
<i>Insurance</i>	687.69
<i>Telephone &amp; Internet</i>	839.92
<i>Utilities</i>	1,164.96
<i>Mileage, Training, &amp; Conferences</i>	997.29
<i>Total Expenses</i>	\$75,354.56
<i>Ending Fund Balance</i>	(\$354.56)

**Brooke-Hancock Family Resource Network**  
 1300 Potomac Avenue, Weriton, WV 26062  
 Statement of Grant Receipts and Expenditures  
 July 1, 2016 to June 30, 2017

FEIN: 55-0747397

Grant Number  
 G170194

*Grant Receipts*

<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July, 2016	\$5,660.00	8/18/2016	\$5,660.00
2	August, 2016	\$5,668.00	8/18/2016	\$5,668.00
3	September, 2016	\$5,668.00	11/9/2016	\$5,668.00
4	October, 2016	\$6,234.00	11/9/2016	\$6,234.00
5	November, 2016	\$6,234.00	11/18/2016	\$6,234.00
6	December, 2016	\$6,234.00	1/30/2017	\$6,234.00
7	January, 2017	\$7,084.00	1/30/2017	\$7,084.00
8	February, 2017	\$7,084.00	2/9/2017	\$7,084.00
9	March, 2017	\$7,084.00	3/13/2017	\$7,084.00
10	April, 2017	\$9,350.00	4/19/2017	\$9,350.00
11	May, 2017	\$9,350.00	7/5/2017	\$9,350.00
12	June, 2017	\$9,350.00	7/5/2017	\$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>	\$60,848.48
<i>Fringe Benefits</i>	6,303.74
<i>Supplies</i>	4,571.61
<i>Professional Services</i>	783.96
<i>Rent</i>	5,595.00
<i>Insurance</i>	579.67
<i>Telephone &amp; Internet</i>	848.74
<i>Utilities</i>	888.96
<i>Mileage, Training, &amp; Conferences</i>	3,632.52
<i>Total Expenses</i>	\$84,052.68
<i>Ending Fund Balance</i>	\$947.32

**Brooke-Hancock Family Resource Network**

**Schedule A**

**Grant Findings**

**30-Jun-17**

**Grant Number G170208**

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

Check #9339 on July 13, 2016 in the amount of \$30.00 for office supplies should not be included in this grant according to supporting documentation.

Check#9778 on April 5, 2017, in the amount of \$61.09 for office supplies should be reclassified under this grant as insurance expense.

Check#9891 on June 13, 2017, in the amount of \$250.00 for Supplemental/FACS should be included in this grant year.

Check#9495 on October 15, 2016 in the amount of \$1,000.00 payable to Miller Construction was refunded directly to the applicant and the supporting documentation for the replacement contractor invoice was without any date.

Check #9543 on November 9, 2016, in the amount of \$21.00 lacked a supervisor's approval AND the check cleared the bank without any authorized signature.

An electronic withdrawal on August 30, 2017, in the amount of \$600.00 for Supplemental/FACS should not be included in this grant year according to the supportin documentation.

All of the above results in a difference of \$1,401.00

The following were correctly included under this grant, but lacked approval:

An electronic withdrawal in the amount of \$.68 on August 3, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.

An electronic withdrawal in the amount of \$1.57 on July 12, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.

An electronic withdrawal in the amount of \$53.30 on July 8, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.

An electronic withdrawal in the amount of \$1.89 on July 8, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form



**Brooke-Hancock Family Resource Network**

**Schedule A**

**Grant Findings**

**30-Jun-17**

**Grant Number G170107**

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

The following were correctly included under this grant, but lacked approval:

- An electronic withdrawal in the amount of \$25.20 on July 14, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$25.95 on July 18, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$25.95 on August 15, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$6.45 on August 24, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$25.95 on September 6, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$50.57 on September 6, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$6.45 on September 6, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$47.00 on September 14, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$23.94 on September 8, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$50.40 on September 8, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form. \*

\* Quickbooks referenced this as debit#17-76. The correct invoice reference# was debit#17-75

An electronic withdrawal in the amount of \$19.18 on October 21, 2016, was not initialed by a supervisor for approval on the Purchase Tracking Form.

**Brooke-Hancock Family Resource Network**

**Schedule A**

**Grant Findings**

**30-Jun-17**

**Grant Number G170127**

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

The following were correctly included under this grant, but lacked approval:

- An electronic withdrawal in the amount of \$4.78 on July 8, 2016, was not initiated by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$5.32 on July 28, 2016, was not initiated by a supervisor for approval on the Purchase Tracking Form.
- An electronic withdrawal in the amount of \$40.65 on September 12, 2016, was not initiated by a supervisor for approval on the Purchase Tracking Form.

**Brooke-Hancock Family Resource Network**

**Schedule A**

**Grant Findings**

**30-Jun-17**

**Grant Number G170194**

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

Jamie Marchani's payroll for the period ended 11-15-16 in the amount of \$1,848.00 should not have been included under this grant as well as associated fringe benefits of \$141.37.

Jamie Marchani's correct payroll for the period ended 11-15-16 in the amount of \$440.00 should be included under this grant as well as associated fringe benefits of \$33.66

Jamie Marchani's correct payroll for the period ended 11-30-16 in the amount of \$528.00 should be included under this grant as well as associated fringe benefits of \$40.39

All of the above results in a difference of (\$947.32)

The following were correctly included under this grant, but lacked approval:

An electronic withdrawal in the amount of \$4.82 on July 1, 2016, was not initialed by a supervisor for approval.

An electronic withdrawal in the amount of \$190.00 on September 1, 2016, was not initialed by a supervisor for approval.

**BROOKE-HANCOCK FAMILY RESOURCE NETWORK**

**GRANT#170723**

**SEPTEMBER 30, 2017**

**DHHR - Finance**

**JUN 27 2019**

**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 #G170723 as of September 30, 2017. 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 #G170723 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#170723. 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 13, 2019

DHHR - Finance

JUN 27 2019

Date Received

**Brooke-Hancock Family Resource Network**  
 1300 Potomac Avenue, Weriton, WV 26062  
 Statement of Grant Receipts and Expenditures  
 October 1, 2016 to September 30, 2017

FEIN: 55-0747397

Grant Number  
 G170723

*Grant Receipts*

<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	October, 2016	\$22,018.24	12/19/2016	\$22,018.24
2	November, 2016	\$19,749.46	12/19/2016	\$19,749.46
3	December, 2016	\$20,112.14	2/6/2017	\$20,112.14
4	January, 2017	\$20,331.42	3/2/2017	\$20,331.42
5	February, 2017	\$21,894.60	4/12/2017	\$21,894.60
6	March, 2017	\$21,832.54	4/28/2017	\$21,832.54
7	April, 2017	\$19,785.79	6/21/2017	\$19,785.79
8	May, 2017	\$24,119.85	7/17/2017	\$24,119.85
9	June, 2017	\$26,378.35	8/21/2017	\$26,378.35
10	July, 2017	\$18,001.97	8/28/2017	\$18,001.97
11	August, 2017	\$21,537.14	10/10/2017	\$21,537.14
12	September, 2017	\$22,525.79	11/13/2017	\$22,525.79
<i>Total Invoiced</i>		\$258,287.29	<i>Total Receipts</i>	\$258,287.29

*Grant Expenditures*

	<i>Amount</i>
<i>Personnel</i>	\$191,893.73
<i>Fringe Benefits</i>	21,853.79
<i>Supplies</i>	8,564.63
<i>Professional Services</i>	1,474.06
<i>Rent</i>	11,040.00
<i>Utilities</i>	1,986.54
<i>Contractual Services</i>	3,600.00
<i>Telephone &amp; Internet</i>	2,618.57
<i>Mileage, Training, &amp; Conferences</i>	15,169.06
<i>Insurance</i>	899.20
<i>Total Expenses</i>	\$259,099.58
<i>Ending Fund Balance</i>	(\$812.29)

**Brooke-Hancock Family Resource Network**

**Schedule A**

**Grant Findings**

**30-Sep-17**

**Grant Number G170723**

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

Jamie Marchani's payroll for the period ended 11-15-16 in the amount of \$440.00 should not have been included under this grant as well as associated fringe benefits of \$33.66.  
Jamie Marchani's payroll for the period ended 11-30-16 in the amount of \$528.00 should not have been included under this grant as well as associated fringe benefits of \$40.39.

Jamie Marchani's correct payroll for the period ended 11-15-16 in the amount of \$1,848.00 should be included under this grant as well as associated fringe benefits of \$141.37  
Check# 10046 on September 26, 2017, in the amount of \$135.00 was accompanied by no receipts for Mileage, Training, & Conference Travel

All of the above results in a difference of (\$812.29)

The following were correctly included under this grant, but lacked approval:





# Brooke Hancock Family Resource Network

June 26, 2019

TO: To Whom It May Concern  
FROM: Luann Decker  
RE: G170208 Financial Review Findings Dispute

## Grant Number: G170208

The enclosed financial review findings list transactions that the accountants believe should have been either posted to other grants, different grant year or other general ledger expense accounts. Below is our explanation of each finding.

Check #9339 issued on July 13, 2016 in the amount of \$30.00 was a FACS expense, however, on our "Purchase Tracking Form" an employee erroneously wrote down the incorrect grant. We recognized that error and made the correction when we recorded the payment in our accounting system. We didn't make the necessary change on the "Purchase Tracking Form".

Check # 9891 issued on June 13, 2017 in the amount of \$250.00 should have been included in this current grant year but was recorded in the incorrect grant "Class" resulting in the system not recognizing the expense in this current grant year.

Check # 9495 issued on October 5, 2017 in the amount of \$1,000.00 to a general contractor who no longer wanted the contract. The original contractor issued a \$1,000.00 check to the applicant instead of the BHFRN. The applicant deposited that check in their account, retained a different contractor and as stated on the invoice from the new contractor the \$1,000.00 was used as a down payment.

Check #9543 issued on November 9, 2016 in the amount of \$21.00 was the correct amount for this grant year. The bank cashed this check without a signature.

The electronic withdrawal on August 30, 2017 in the amount of \$600.00 was for a FACS expense that was encumbered in the fiscal year ended June 30, 2017. This expense was recognized in the correct grant year. As stated in an email, dated April 26, 2018, from the FACS program director any expense encumbered for that grant year must be recognized in the encumbered grant year.

To remedy the part of the human error we inactivated prior grant years or "Classes" therefore not permitting the accounting system to post transactions to previous grant years.

As for the electronic withdrawals, the supervisor's initials are not required as ALL purchasing within BHFRN must have the approval of the Executive Director.

In conclusion, the Brooke Hancock Family Resource Network reasserts that the amounts originally reported are in fact correct.

Should you have any further questions please feel free to contact me at my office.

Thank you for your time.

Luann Decker  
Executive Director

DHHR - Finance

JUN 27 2019

Date Received



# Brooke Hancock

## Family Resource Network

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June 26, 2019

TO: To Whom it May Concern  
FROM: Luann Decker  
RE: G170723 Financial Review Finding Dispute

**Grant Number: G170723**

Response to the grant review finding:

Check # 10046, issued September 26, 2017, in the amount of \$135.00 was a travel per diem to an employee for a conference.

It is our business practice to copy all original travel receipts to both the per diem check and deposit when excess funds are returned.

In this instance the travel expense receipts were only attached to the deposit and not to Check #10046.

Should you require the supporting documentation for the finding above please do not hesitate to contact me at my office or email me at [ldecker@brookehancockfrn.org](mailto:ldecker@brookehancockfrn.org).

Thank you for your time and assistance in this matter.

Sincerely,

Luann M. Decker  
Executive Director