

JUL 28 2017

**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

Grant Number: G170069	Grantee Name: Young Women Christian Association		
Grantee FEIN: 550357063	WVFIMS Vendor #:	Contact Phone Number: 304-232-0511	
Grantee Mailing Address: 1100 Chapline St Wheeling, WV 26003			
Total Grant Amount: 328,388	Period Covered: July 1, 2016 - June 30, 2017		

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1	July 2016	21,881.00	07-10-16	21,881.00
2	August 2016	21,894.00	08-10-16	21,894.00
3	September 2016	21,894.00	09-10-16	21,894.00
4	October 2016	24,083.00	10-10-16	24,083.00
5	November 2016	24,083.00	11-10-16	24,083.00
6	December 2016	24,083.00	12-10-16	24,083.00
7	January 2017	27,366.00	01-10-17	27,366.00
8	February 2017	27,366.00	02-10-17	27,366.00
9	March 2017	27,366.00	03-10-17	27,366.00
10	April 2017	36,124.00	04-10-17	36,124.00
11	May 2017	36,124.00	05-10-17	36,124.00
12	June 2017	36,124.00	06-10-17	36,124.00
<b>Total Grant Receipts</b>				<b>328,388</b>

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	195,621
Fringe Benefits		23,619
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	6,915
Professional Service Costs	Contracts, Consultants	34,656
Rental Costs	Office Space, Equipment	
Other	Telephone, Utilities	67,577
Subgrants		
Indirect Cost		
<b>Total Grant Expenditures</b>		<b>328,388</b>

Ending Funds Balance (Receipts – Expenditures)

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to \_\_\_\_\_ 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: Courtney Sengewalt Date: 7/26/2017

Printed Name and Title: Courtney Sengewalt, Business Manager

Taken, sworn and subscribed before me this 26 day of July, 2017.

Notary Public Signature: Heather A. Lapp

My Commission Expires: December 4, 2021



**Young Women's Christian Association of Wheeling, WV  
Grant G170069**

Independent Accountant's Report On  
Applying Agreed Upon Procedures  
July 1, 2016 to June 30, 2017

DHHR - Finance

SEP 30 2019

Date Received

DHHR - Finance

SEP 30 2019

Date Received



**KOZICKI HUGHES TICKERHOOF** PC

CERTIFIED PUBLIC ACCOUNTANTS

Dan Wilson, CPA, MBA  
(deceased)  
1955-2013

Dennis Kozicki, CPA  
Nancy Hughes, CPA  
Aimee Tickerhoof, CPA

Jaytee Herron, CPA



The Maxwell Centre  
32 Twentieth Street  
Suite 300  
Wheeling, WV 26003

304 232-2280  
Fax 304 232-2322

CERTIFIED PUBLIC ACCOUNTANTS

### Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors of the Young Women's Christian Association of Wheeling, WV:

We have performed the procedures enumerated below, which were agreed to by the Young Women's Christian Association of Wheeling, WV (YWCA) and the West Virginia Department of Health and Human Resources (DHHR) related to YWCA's compliance with DHHR Grant G170069 during the period July 1, 2016 to June 30, 2017. The YWCA's management is responsible for its compliance with the specified requirements of the grant. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

#### Agreed Upon Procedures

Review the grant agreement and any related documents to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grant.

Verify whether funds received under the grant were correctly authorized, recorded and deposited into the appropriate organizational accounts.

Review 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 DHHR, if required.

B - Costs conform to the allowability of costs provisions or limitations in the program agreement, program regulations, or program statute.

C - Costs represent charges for actual costs, not budgeted or projected amounts.

#### Findings

See Exhibit A.

No exceptions noted.

No exceptions noted.

No exceptions noted.

No exceptions noted.

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.

No exceptions noted.

E - Costs are net of all applicable credits (e.g. volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).

No exceptions noted.

F - Costs are not included as both a direct billing and as a component of indirect costs.

No exceptions noted.

G - Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.

1 exception noted from 1,716 transactions - See Exhibit B.

Inquire and report 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/project.

No exceptions noted.

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 compliance with the specified requirements. 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 YWCA and the DHHR and is not intended to be, and should not be, used by anyone other than the specified parties.

*Koricki Hughes Ticknor PC*

Wheeling, West Virginia,  
September 27, 2019.

DHHR - Finance

SEP 30 2019

Date Received

Young Women's Christian Association of Wheeling, WV

Exhibit B

**Exceptions Noted**

Compliance Requirement

G - Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.

**1 exception noted from  
1,716 transactions**

Lack of appropriate documentation:

Exception Noted	Expenditure Category (Account)	Amount	Period
1	Other	200.00	November 2016

MAY 08 2019

Date Received

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

Grant Number:	6170578		
Grantee Name:	Young Women Christian Association		
Grantee FEIN:	550357063	WV OASIS Vendor:	Contact Name: Courtney Sengewalt
Contact Email Address:	b.manager@ywcawheeling.org		Contact Phone: 304-232-0511
Grantee Mailing Address:	1100 Chapline St. Wheeling, WV 26003		
Total Amount of Grant Award:	136,100.00	Grant Period:	10/01/2016 through 09/30/2017

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		118,996.97
Amount Anticipated		
<b>Total Grant Revenues</b>		<b>118,996.97</b>

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		46,466.35
Fringe Benefits		5,284.94
Equipment		
Supplies		4,142.51
Contractual Costs		
Construction		
Other		26,740.67
Indirect Cost		36,312.50
<b>Total Grant Expenditures</b>		<b>118,996.97</b>

Ending Grant Balance (Revenues – Expenditures)

Grant Funds Returned to the DHHR

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: Courtney Sengewalt Date: 01-03-18

Printed Name and Title: Courtney Sengewalt Business manager

Taken, sworn and subscribed before me this 3 day of Jan, 2018.

Notary Public Signature: [Signature]

My Commission Expires: Dec 4, 2021



**Young Women's Christian Association of Wheeling, WV  
Grant G170578**

Independent Accountant's Report On  
Applying Agreed Upon Procedures  
October 1, 2016 to September 30, 2017

DHHR - Finance

SEP 30 2019

Date Received



**KOZICKI HUGHES TICKERHOOF** P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Dan Wilson, CPA, MBA  
(deceased)  
1955-2013

Dennis Kozicki, CPA  
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CERTIFIED PUBLIC ACCOUNTANTS

### Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors of the Young Women's Christian Association of Wheeling, WV:

We have performed the procedures enumerated below, which were agreed to by the Young Women's Christian Association of Wheeling, WV (YWCA) and the West Virginia Department of Health and Human Resources (DHHR) related to YWCA's compliance with DHHR Grant G170578 during the period October 1, 2016 to September 30, 2017. The YWCA's management is responsible for its compliance with the specified requirements of the grant. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

#### Agreed Upon Procedures

#### Findings

Review the grant agreement and any related documents to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grant.

See Exhibit A.

Verify whether funds received under the grant were correctly authorized, recorded and deposited into the appropriate organizational accounts.

No exceptions noted.

Review 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 DHHR, if required.

No exceptions noted.

B - Costs conform to the allowability of costs provisions or limitations in the program agreement, program regulations, or program statute.

No exceptions noted.

C - Costs represent charges for actual costs, not budgeted or projected amounts.

No exceptions noted.



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.

No exceptions noted.

E - Costs are net of all applicable credits (e.g. volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).

No exceptions noted.

F - Costs are not included as both a direct billing and as a component of indirect costs.

No exceptions noted.

G - Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.

6 exceptions noted  
from 484 transactions  
– See Exhibit B.

Inquire and report 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/project.

No exceptions noted.

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 compliance with the specified requirements. 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 YWCA and the DHHR and is not intended to be, and should not be, used by anyone other than the specified parties.

*Koricki Hughes Tickerhoof PLLC*

Wheeling, West Virginia,  
September 27, 2019.

DHHR - Finance

SEP 30 2019

Date Received

**Young Women's Christian Association of Wheeling, WV**

**Purpose of Grant – Statement of Work**

The Bureau for Behavioral Health and Health Facilities (BBHFF) supports evidence-based practices that promote social and emotional wellbeing, prevention approaches, person-centered interventions and self-directed and/or recovery driven support services. Recovery is a process of change whereby individuals work to improve their own health and wellness and to live a meaningful life in a community of their choice while striving to achieve their full potential. Peer support, mutual aid meetings and safe living environments are effective components of the process.

Recovery Support Services provide opportunities of change whereby individuals work to improve their own health through social inclusion or engaging in supportive recovery communities. Peer support, Peer Coaching, Recovery Support Center Services, and Supports for Self Directed Care are effective components of the process.

Peer-Operated Recovery Homes provide safe housing for individuals, age eighteen (18) and older, who are recovering from substance use and/or co-occurring substance use and mental health disorders. These facilities are intended to assist individuals up to eighteen (18) months. Residents are encouraged to participate in outpatient and intensive services provided off site; no Medicaid reimbursable services will occur on site. Service areas provided for by the facility include: Prevention, Health Promotion and Wellness and Recovery Support Services.

Peer-Operated Recovery Homes will operate as a Level II Recovery Residence. Key components of a Level II Recovery Residence include but are not restricted to: drug screening, house/resident meetings, mutual aid/self-help meetings, structured house/resident rules, peer-run groups, and clinical treatment services accessed and utilized within the community. Staff positions include but are not restricted to a Certified Peer Coach and other Certified Peer staff. Resident capacity for Peer Operated Recovery Homes is 8 to 59 beds.

The Grantee will:

- 1) Expand the availability of safe, stable, substance-free, recovery housing;
- 2) Integrate the residents into a community network of treatment, recovery and other peer supports;
- 3) Prepare the residents to transition into independent, substance-free permanent housing.

Young Women's Christian Association of Wheeling, WV

Exhibit B

**Exceptions Noted**

Compliance Requirement

G - Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.

**6 exceptions noted from  
484 transactions**

Expenses not incurred in proper period - October 1, 2016 to September 30, 2017:

Exception Noted	Expenditure Category (Account)	Amount	Period
1	Other	323.68	September 2016
2	Supplies	123.57	July 2016
3	Supplies	157.18	August 2016
4	Other	56.06	July 2015 to February 2016
5	Other	509.85	September 2016
6	Other	50.00	October 2017

MAY 08 2019

Date Received

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

Grant Number:	Grantee Name:	
G170652	Young Women Christian Association	
Grantee FEIN:	WV OASIS Vendor #:	Contact Name:
550357063		Courtney Sengewalt
Contact Email Address:	Contact Phone:	
b.manager@ywcawheeling.org	304-232-0511	
Grantee Mailing Address:		
1100 Chapline St. Wheeling, Wv 26003		
Total Amount of Grant Award:	Grant Period:	
128,325.00	10/01/16 through 06/30/17	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		164,867.34
Amount Anticipated		
<b>Total Grant Revenues</b>		164,867.34

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		52,185.02
Fringe Benefits		4,976.28
Equipment		
Supplies		264.12
Contractual Costs		
Construction		
Other		1,071.92
Indirect Cost		6,370.00
<b>Total Grant Expenditures</b>		64,867.34

Ending Grant Balance (Revenues – Expenditures)

Grant Funds Returned to the DHHR

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: Courtney Sengewalt Date: 10/27/17

Printed Name and Title: Courtney Sengewalt, Business manager

Taken, sworn and subscribed before me this 27 day of Oct, 2017.

Notary Public Signature: [Signature]

My Commission Expires: Dec 4, 2021



**Young Women's Christian Association of Wheeling, WV  
Grant G170652**

Independent Accountant's Report On  
Applying Agreed Upon Procedures  
October 1, 2016 to June 30, 2017

DHHR - Finance

SEP 30 2019

Date Received



Dan Wilson, CPA, MBA  
(deceased)  
1955-2013

Dennis Kozicki, CPA  
Nancy Hughes, CPA  
Aimee Tickerhoof, CPA

Jaytee Herron, CPA



CERTIFIED PUBLIC ACCOUNTANTS

The Maxwell Centre  
32 Twentieth Street  
Suite 300  
Wheeling, WV 26003

304 232-2280  
Fax 304 232-2322

### Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors of the Young Women's Christian Association of Wheeling, WV:

We have performed the procedures enumerated below, which were agreed to by the Young Women's Christian Association of Wheeling, WV (YWCA) and the West Virginia Department of Health and Human Resources (DHHR) related to YWCA's compliance with DHHR Grant G170652 during the period October 1, 2016 to June 30, 2017. The YWCA's management is responsible for its compliance with the specified requirements of the grant. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

#### Agreed Upon Procedures

Review the grant agreement and any related documents to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grant.

Verify whether funds received under the grant were correctly authorized, recorded and deposited into the appropriate organizational accounts.

Review 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 DHHR, if required.

B - Costs conform to the allowability of costs provisions or limitations in the program agreement, program regulations, or program statute.

C - Costs represent charges for actual costs, not budgeted or projected amounts.

#### Findings

See Exhibit A.

No exceptions noted.

No exceptions noted.

No exceptions noted.

No exceptions noted.

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.

No exceptions noted.

E - Costs are net of all applicable credits (e.g. volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).

No exceptions noted.

F - Costs are not included as both a direct billing and as a component of indirect costs.

No exceptions noted.

G - Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.

No exceptions noted.

Inquire and report 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/project.

No exceptions noted.

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 compliance with the specified requirements. 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 YWCA and the DHHR and is not intended to be, and should not be, used by anyone other than the specified parties.

*Koricki Hughes Tickerhoop PLLC*

Wheeling, West Virginia,  
September 27, 2019.

DHHR - Finance

SEP 30 2019

Date Received

**Young Women's Christian Association of Wheeling, WV**

**Purpose of Grant – Statement of Work**

Peer-Operated Recovery Home - Substance Use - Justice Reinvestment Act

The Bureau for Behavioral Health and Health Facilities (BBHFF) supports evidence-based practices that promote social and emotional wellbeing, prevention approaches, person-centered interventions and self-directed and/or recovery driven support services. Recovery is a process of change whereby individuals work to improve their own health and wellness and to live a meaningful life in a community of their choice while striving to achieve their full potential. Peer support, mutual aid meetings and safe living environments are effective components of the process.

Recovery Support Services provide opportunities of change whereby individuals work to improve their own health through social inclusion or engaging in supportive recovery communities. Peer support, Peer Coaching, Recovery Support Center Services, and Supports for Self Directed Care are effective components of the process.

Peer-Operated Recovery Homes provide safe housing for individuals, age eighteen (18) and older, who are recovering from substance use and/or co-occurring substance use and mental health disorders. These facilities are intended to assist individuals up to eighteen (18) months. Residents are encouraged to participate in outpatient and intensive services provided off site; no Medicaid reimbursable services will occur on site. Service areas provided for the facility include: Prevention, Health Promotion and Wellness and Recovery Support Services.

Peer-Operated Recovery Homes will operate as a Level II Recovery Residence. Key components of a Level II Recovery Residence include but are not restricted to: drug screening, house/resident meetings, mutual aid/self-help meeting, structured house/resident rules, peer-run groups, and clinical treatment services accessed and utilized within the community. Staff positions include but are not restricted to a Certified Peer Coach and other Certified Peer staff. Resident capacity for Peer Operated Recovery Homes is 8 to 59 beds.

Target Population to be serviced in the program: Females 18 – 70.

The Grantee will:

- 1) Expand the availability of safe, stable, substance-free, recovery housing;
- 2) Integrate the residents into a community network of treatment, recovery and other peer supports; as well as,
- 3) Prepare the residents to transition into independent, substance-free permanent housing.

Peer Coach - Justice Reinvestment Act

The Bureau for Behavioral Health and Health Facilities (BBHFF) supports evidence-based practices that promote social and emotional wellbeing, prevention approaches, person-centered interventions and self-directed and/or recovery driven support services. Recovery is a process of change whereby individuals work to improve their own health and wellness and to live a meaningful life in a community of their choice while striving to achieve their full potential. Peer support, mutual aid meetings and safe living environments are effective components of the process.

Recovery Support Services provide opportunities of change whereby individuals work to improve their own health through social inclusion or engaging in supportive recovery communities. Peer support, Peer Coaching, Peer Center Services, and Supports for Self-Directed Care are effective components of the process.



**Exhibit A – (Continued)**

Peer Coaching is the provision of strength-based supports for persons in or seeking recovery from behavioral health challenges. Peer Coaching (often referred to as Peer Mentoring or Recovery Coaching) is a partnership where the person working towards recovery self directs his/her recovery approach while the coach provides expertise in supporting successful change. Peer Coaching, a peer-to-peer service, is provided by persons with lived experience managing their own behavioral health challenges, who are in recovery themselves and as a result have gained knowledge on how to attain and sustain recovery. To become a Peer Coach such persons must also complete training, education, and/or professional development opportunities for peer coaching.

The Grantee will:

- 1) Initiate and sustain individuals in recovery from substance use disorders and/or co-occurring behavioral health disorders;
- 2) Promote individual's recovery by acting as a guide/mentor for overcoming personal and environmental obstacles that jeopardize their recovery;
- 3) Help individuals discover, access and utilize ways to remain drug and alcohol free or reduce the harm associated with their substance use behaviors;
- 4) Help individuals find best practice resources for harm reduction, detoxification, treatment, family/community/peer support and education, and local or online support groups; as well as,
- 5) Help individuals create a change plan for their recovery.



DHHR - Finance

OCT 19 2019

Date Received

1100 Chapline Street  
Wheeling, WV 26003

T: 304-232-0511  
F: 304-232-0513

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

October 7, 2019

RE: AUP exceptions grants G170069 and G170578-Corrective Action Plan YWCA Wheeling

Ms. Merritt,

The YWCA Wheeling greatly appreciates the WV Department of Health and Human Resources, Office of Internal Control and Policy Development's assistance with removing the debarment. Below is the corrective action plan as set forth to ensure that the exceptions as layed out in AUP dated year end June 30, 2017 for grants listed above.

G170069

G – Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.

1 exception noted from 1,716 transactions in November of 2016 for \$200.

Corrective Action

- a. Business officer will acquire all receipts and attach to invoices on a monthly basis. Billing and support information will be compiled on a monthly basis and filed accordingly. If receipts are not available, lost or stolen, grants will not be charged the expenditure and accounting software will reflect the appropriate allocation.

G170578

G – Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.

6 exceptions noted from 484 transactions: September 2016 \$323.68, July 2016 \$123.57, August 2016 \$157.18, July 2015 to February 2016 \$56.06, September 2016 \$509.85 and October 2017 \$50.00.

Corrective Action

- a. Business officer will acquire all receipts and attached to invoices on a monthly basis and review for timely paid dates. The business officer will create a rolling, accurate pending invoice ledger and meet with the executive director bi-weekly for review.
- b. Business officer will keep accurate records for payables. Program Directors responsible for grant awards will take an active role in ensuring that the Business officer is supplying appropriate and accurate records when billing grantors.
- c. Business officer will maintain awareness of grant start and close dates on a calendar that is referred to with grant award identifying numbers and reviewed monthly.

Should the Office of Internal Control and Policy Development need additional information or have additional recommendations, please don't hesitate to share the recommendations with the YWCA Wheeling.

Again, thank you for your assistance,

Sincerely,

*Lori Jones*

Lori Jones  
Executive Director

DHHR - Finance

OCT 16 2019

Date Received