

**POCAHONTAS COUNTY
FAMILY RESOURCE NETWORK
AGREED UPON PROCEDURES
For the Year Ended June 30, 2019**

G 190142

FY 19

DHHR FINANCE

MAY 10 2021

RECEIVED

Laura Young, Director
821 A Third Ave
P.O. Box 3
Martinton WV 24954
pocahontas fm @
Outlook.com
304-704-9740 cell

Hollifield & Associates

CERTIFIED PUBLIC ACCOUNTANTS

106 Park Avenue
Princeton, WV 24740
Phone: (304) 425-4001
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DHHR FINANCE

MAY 10 2021

RECEIVED

September 24 2020

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

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures described below, which were agreed to by the Pocahontas County Family Resource Network (PCFRN), solely to assist PCFRN with reporting requirements requested by the West Virginia Department of Health and Human Resources – Bureau for Children and Families (WVDHHR), PCFRN's grant oversight agency, for the fiscal year ended June 30, 2019. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Pocahontas County Family Resource Network and the WVDHHR. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED

We reviewed the grant agreement (#G190142) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We then verified that amounts listed in the Grant Agreement matched the Statement of Grant Receipts and Expenditures Report. Finally we verified that amounts as listed were deposited into the correct corresponding bank account.

Based on our inquiries, funds received under the grant appear to be correctly authorized, recorded, and deposited into the appropriate organizational accounts.

CASH DISBURSEMENTS

We reviewed the grant agreement (#G190142) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether the costs were properly approved, allowable, represented an actual cost, were consistently handled, were net of all applicable credits, were not included as both direct and indirect, and were properly supported.

Our procedures produced no finding and/or recommendations.

REPORT ON FINDINGS, CONTINGENCIES, OR OTHER DEFICIENCIES

We have reviewed certain areas of Pocahontas County Family Resource Network's operations while performing our agreed upon procedures engagement in order to report upon any findings, contingencies, or other deficiencies that could negatively affect administration of the DHHR grant and related programs/projects.

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

1. SEGREGATION OF DUTIES

Although no instances were noted doing our procedures, Pocahontas County Family Resource Network has a limited number of staff to perform office duties. Currently, a single employee may perform more than one sensitive duty including initialing, authorizing, recording, reconciling, or reporting a transaction without independent review or approval. The organization has implemented controls with the available staff to the extent possible, duties should continue to be segregated to serve as a check and balance on employee integrity and to maintain the best control system possible.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Pocahontas County Family Resource Network and the West Virginia Department of Health and Human Resources – Bureau for Children and Families and is not intended to be and should not be used by anyone other than those specified parties.



Jeffery S. Hollifield, CPA
Hollifield & Associates, AC



**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)

Grant Number: G190142	Grantee Name: Pocahontas County Family Resource Center		
Grantee FEIN: 55-0760549	WVFIMS Vendor #: 033884367	Contact Phone Number: (304) 799-6847	
Grantee Mailing Address: P.O. Box 3 Marlinton West Virginia 24954			
Total Grant Amount: \$75,000.00		Period Covered: 07/01/18-06/30/19	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
190000212601	July 2018	\$4,995.00	09/21/18	\$4,995.00
190000212602	August 2018	\$5,001.00	09/24/18	5,001.00
190000212603	September 2018	\$5,001.00	09/24/18	5,001.00
190000212604	October 2018	\$5,500.00	11/01/18	5,500.00
190000212605	November 2018	\$5,500.00	11/15/18	5,500.00
190000212606	December 2018	\$5,500.00	01/01/19	\$5,500.00
190000212607	January 2019	\$6,251.00	02/11/19	\$6,251.00
190000212608	February 2019	\$6,251.00	02/13/19	\$6,251.00
190000212609	March 2019	\$6,251.00	04/01/19	\$6,251.00
190000212610	April 2019	\$8,250.00	04/17/19	\$8,250.00
190000212611	May 2019	\$8,250.00	06/05/19	\$8,250.00
190000212612	June 2019	\$8,250.00	06/11/19	\$8,250.00
Total Grant Receipts				\$75,000.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	<i>Salaries and Wages</i>	\$50,275.15
Fringe Benefits		\$18,805.40
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	<i>Office Supplies, Postage, Training</i>	\$0.00
Professional Service Costs	<i>Contracts, Consultants</i>	\$0.00
Rental Costs	<i>Office Space, Equipment</i>	\$0.00
Other	<i>Telephone, Utilities</i>	\$5,919.45
Subgrants		\$0.00
Indirect Cost		\$0.00
Total Grant Expenditures		\$75,000.00

Ending Funds Balance (Receipts – Expenditures)

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Pocahontas County Family Resource Center and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash/Accrual basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: *Laura Young* Date: 07/30/19
 Printed Name and Title: Laura Young, Executive Director

Taken, sworn and subscribed before me this 26 day of July, 2019.

Notary Public Signature: *Debbie Wright*
 My Commission Expires: 10/24/2020



**POCAHONTAS COUNTY
FAMILY RESOURCE NETWORK
AGREED UPON PROCEDURES
For the Year Ended June 30, 2019**

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VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED

We reviewed the grant agreement (#G190178) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We then verified that amounts listed in the Grant Agreement matched the Statement of Grant Receipts and Expenditures Report. Finally we verified that amounts as listed were deposited into the correct corresponding bank account.

Based on our inquiries, funds received under the grant appear to be correctly authorized, recorded, and deposited into the appropriate organizational accounts.

CASH DISBURSEMENTS

We reviewed the grant agreement (#G190178) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether the costs were properly approved, allowable, represented an actual cost, were consistently handled, were net of all applicable credits, were not included as both direct and indirect, and were properly supported.

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Jeffery S. Hollifield, CPA
Hollifield & Associates, AC



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

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Grant Number: G190178	Grantee Name: Pocahontas County Family Resource Center		
Grantee FEIN: 55-0760549	WVFIMS Vendor #: 033884367	Contact Phone Number: (304) 799-6847	
Grantee Mailing Address: P.O. Box 3 Marlinton West Virginia 24954			
Total Grant Amount: \$38,600.00		Period Covered: 07/01/18-06/30/19	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
180000512501	July 2018	\$2,564.00	08/13/18	\$2,564.00
180000512502	August 2018	\$2,574.00	08/13/18	2,574.00
180000512503	September 2018	\$2,574.00	10/02/18	2,574.00
180000512504	October 2018	\$2,832.00	10/30/18	2,832.00
180000512505	November 2018	\$2,832.00	11/15/18	2,832.00
180000512506	December 2018	\$2,832.00	12/31/18	\$2,832.00
180000512507	January 2019	\$3,218.00	01/29/19	\$3,218.00
180000512508	February 2019	\$3,218.00	02/25/19	\$3,218.00
180000512509	March 2019	\$3,218.00	03/07/19	\$3,218.00
180000512510	April 2019	\$4,246.00	04/10/19	\$4,246.00
180000512511	May 2019	\$4,246.00	05/08/19	\$4,246.00
180000512512	June 2019	\$4,246.00	06/14/19	\$4,246.00
Total Grant Receipts				\$38,600.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	<i>Salaries and Wages</i>	\$24,999.96
Fringe Benefits		\$9,449.54
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	<i>Office Supplies, Postage, Training</i>	\$0.00
Professional Service Costs	<i>Contracts, Consultants</i>	\$0.00
Rental Costs	<i>Office Space, Equipment</i>	\$0.00
Other	<i>Telephone, Utilities</i>	\$4,150.50
Subgrants		\$0.00
Indirect Cost		\$0.00
Total Grant Expenditures		\$38,600.00

Ending Funds Balance (Receipts – Expenditures)

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Pocahontas County Family Resource Center and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash/Accrual basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Laura Young Date: 07/30/19
 Printed Name and Title: Laura Young, Executive Director

Taken, sworn and subscribed before me this 26 day of July, 2019.

Notary Public Signature: Debbie J Wright
 My Commission Expires: 10/24/2020

