

# Hollifield & Associates

-----CERTIFIED PUBLIC ACCOUNTANTS-----

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December 23, 2022

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

**DHHR FINANCE**

**MAY - 2 2023**

**RECEIVED**

## 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, 2021. 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 (#G210103) 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 (#G210103) 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

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### VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED

We reviewed the grant agreement (#G210007) 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.

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