

WV DEPARTMENT OF HEALTH AND HUMAN RESOURCES
Office of Internal Control and Policy Development
Division of Compliance and Monitoring

REPORT COVERSHEET
WV Code §12-4-14(d)(3) & CSR §148-18-7.5

Name of Organization:	WVFIMS Vendor
Able Families	235970
Type of Report / Communication:	
Agreed-Upon Procedures	
Grantee's Fiscal Year:	
12/31/09	
State Fiscal Year:	
2009	
Grant and Commitment Numbers:	
G090199 (C297545)	
Date Report Received by DHHR:	
3/5/2012	
Date Audit Received by DHHR, if applicable:	

Comments:

Review Item	Yes	No	Ref.
<p>References Used: WV Code §12-4-14 & Legislative Rule §148-18</p> <p><i>The reviewer should respond to each question with a check mark in the appropriate column. A "Yes" response is considered favorable and generally means the report complies with the reporting requirements. A "No" response is considered unfavorable which could possibly require action to correct the reporting deficiency and should be referenced in the Notes section of this review checklist.</i></p> <p><i>This checklist is neither all-inclusive nor intended to cover all reporting requirements that may be applicable to a particular WV Code §12-4-14 report.</i></p>			
1 Does the report identify the following: (Legislative Rule 148-18-3.3.1)			
a. Amount of state grant award?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
b. Receipts of funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
c. Expenditures of funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
d. Time period being reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 Does the report identify the scope of the report, which is to show that state grants were spent for the intended purposes? (WV Code §12-4-14(b)(3) and Legislative Rule §148-183.2)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Do the findings include any matters that could negatively affect or have a negative result on administration of the state grant and/or related program? (Legislative Rule §148-18-7.5)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
4. Does the report contain any evidence of a reportable condition, significant deficiency, or violation, including deficiencies in internal control; illegal acts; violation of the provision of a contract or grant agreement; errors, or abuse that are required to be reported to the West Virginia Legislative Auditor within 30 days of receipt by the grantor? (WV Code 12-4-14(d)(3) & Legislative Rule §148-18-7.5)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A&B

Reference	Notes
A	The report contained the following findings: Finding #1: The Sworn Statement of Grant Receipts and Expenditures contained an error whereby Able Families overbilled the DHHR for \$1,024.41. Finding #2: Able Families could not produce the original bank statements reflecting four deposits totaling \$48,750. However, they did review each check stub and invoice submitted for payment. Finding #3: Able Families could not produce supporting documentation for \$10,113.27 out of & \$72,327 total expenditures.
B	It should be noted that we received Agreed-Upon Procedures reports for FYE 2009, 2010 and 2011 and the issues were not noted in the 2011 Agreed-Upon Procedures reports; therefore, Able Families were able to correct any deficiencies they had in their internal control which allowed the

	above findings. Additionally, Able Families has returned funds to the DHHR for G090199 in the amount of \$8,542 66

A.B.L.E. FAMILIES, INC.

**Agreed-Upon Procedures Report on Compliance with the State of West
Virginia Department of Health and Human Resources**

For the Year of July 1, 2008 to June 30, 2009

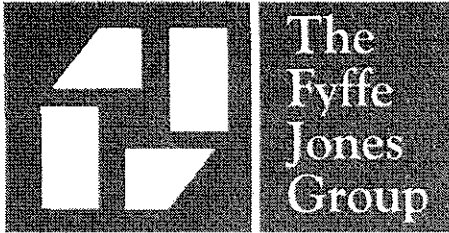
DHHR - Finance

MAR - 1 2012

Date Received

A.B.L.E. FAMILIES, INC.
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For the Year of July 1, 2008 to June 30, 2009

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Statement of Revenues and Expenses	4
Notes to the Financial Statement	5



The Fyffe Jones Group

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P.O. Box 2245
Ashland, KY 41105-2245
606-329-8604

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Portsmouth, OH 45662
740-353-0400

1033 Twentieth Street
P.O. Box 1148
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304-525-8592

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Specified Users of the Report:

Board of Directors and Management of A.B.L.E Families, Inc.
Kermit, West Virginia

State of West Virginia Department of Health and Human Resources
Charleston, West Virginia

We have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of West Virginia solely to assist A.B.L.E Families, Inc., (the Organization) in meeting its financial accountability requirements as prescribed by such state laws in West Virginia Code §12-4-14 and evaluating compliance with specified legal or contractual requirements for the fiscal year of July 1, 2008 to June 30, 2009. Management of A.B.L.E Families, Inc., is responsible for the Organization's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the fieldwork and reporting standards applicable to attestation engagements as contained in *Government Auditing Standards* of the Comptroller General of the United States of America. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. 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.

Agreed-Upon Procedures Related to the Statement of Revenues and Expenses

The procedures that we performed and our findings are as follows:

Procedure 1:

Review the grant agreement and related documents (e.g. statements of work, budgets, change orders, program directives, regulations, etc.) to ascertain the purposes for which the funds were awarded and the terms and conditions associated with the state grant.

Finding

We noted that the total expenditures amount reported on the Sworn Statement of Expenditures was over reported by \$1,024 41.

No other findings noted

Procedure 2:

Verify whether funds received under the grant (as reported on the sworn statement of expenditures) were correctly authorized, recorded and deposited into the appropriate organization accounts.

Finding

We noted that the Organization had eight deposits totaling \$85,000 for receipts from the West Virginia Department of Health and Human Resources. For each deposit we obtained the original check stub from the West Virginia Department of Health and Human Resources along with the corresponding documentation requesting the funds. The Organization could not produce the original bank statements reflecting that four deposits totaling \$48,750 was received.

No other findings noted.

Procedure 3:

Review all costs (as listed on the sworn statement of expenditures) and related transaction associated with the grant to verify whether:

- a. Costs were approved by the DHHR, if required.
- b. Costs confirmed 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.
- d. Costs are given consistent treatment within and between accounting periods.
- 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.).
- f. Costs are not included as both a direct billing and as a component of indirect costs.
- g. Costs are supported by appropriate documentation (e.g. approved purchases orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount, and period.

Findings

We noted that the Organization had over 500 transactions totaling \$72,327 in expenses during fiscal year of July 1, 2008 to June 30, 2009. The following is a list of transactions, by class, for which the Organization could not produce supporting documentation:

- 26 transactions for travel totaling \$783.43
- Payroll and payroll-related costs totaling \$6,810
- One transaction for a copier expense totaling \$207.75
- Two transactions for supplies totaling \$168.51
- One transaction for training totaling \$13.96
- Three transactions charged to the "Mom's Day Out" program totaling \$316.37
- 14 transactions charged to the "Supper in a Sack" program totaling \$822.12
- Two transactions for workers' compensation totaling \$140.88
- One transaction for maintenance totaling \$30
- One transaction for insurance totaling \$820.25

No other findings noted.

Procedure 4:

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.

Finding

No findings noted.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. 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.

The accompanying Statement of Revenues and Expenses, as of and for the fiscal year of July 1, 2008 to June 30, 2009, was not audited, reviewed, or compiled by us and, accordingly, we do not express an opinion or any other form of assurance on them.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.



THE FYFFE JONES GROUP
February 29, 2012

DHHR - Finance

MAR - 1 2012

Date Received

A.B.L.E. FAMILIES, INC.
Statement of Revenues and Expenses - West Virginia Department of
Health and Human Resources Grant #090199
For the Year of July 1, 2008 to June 30, 2009

Revenue:

Grant Revenue	\$ 85,000
Total Revenue	85,000

Expenses:

Program Services:	
Groceries	515
Travel	5,470
Salaries and Wages	26,890
Payroll Taxes	1,695
Supplies	201
Training	14
Special Programs:	
Total Mom's Day Out	1,104
Total Supper in a Sack	1,656
Total Special Programs	2,760
Total Program Services	37,545

Management & General:

Salaries and Wages	28,417
Payroll Taxes	1,791
West Virginia Workers' Compensation	141
Accounting Fees	1,875
Travel	1,438
Office Expenses:	
Copier	208
Telephone	917
Total Office Expenses	1,125

Utilities:

Electric	475
Gas	244
Water	87
Total Utilities	806

Auto Maintenance and Repairs	244
Auto Insurance	820

Total Management & General	36,657
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Total Expenses	74,202
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Excess Revenues Over Expenses	\$ 10,798
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See Accountants' Report and Notes to the Financial Statement.

A.B.L.E. FAMILIES, INC.
Notes to the Financial Statement
For the Year of July 1, 2008 to June 30, 2009

Note 1 – Nature of Activities:

A.B.L.E. Families, Inc., (the Organization) provides family education assistance, nutrition education, and other support services for citizens in and around the Mingo County area of West Virginia. The Organization is supported primarily by donations and governmental grants used to fund specific services.

Note 2 – Summary of Significant Accounting Policies:

The following is a summary of significant account policies used in the preparation of the financial statement. Such policies conform with generally accepted accounting principles for not-for-profit organizations.

A. Basis of Accounting

The Organization follows the accrual method of accounting and its accounting and reporting policies conform to accounting principles generally accepted in the United States of America.

B. Income Taxes

The Organization is a tax-exempt organization under Internal Revenue Code Section 501(c) (3).

**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: 090199	Grantee Name: ABLE Families, Inc		
Grantee FEIN: 550734539	WVFIMS Vendor #: 235970	Contact Phone Number: (304) 393-4987	
Grantee Mailing Address: PO Box 1249, Kermit, WV 25674			
Total Grant Amount: \$85,000.00		Period Covered: July 1, 2008 - June 30, 2009	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1	7/1/2008 - 9/30/2008	\$11,250.00	07/14/08	\$11,250.00
2	7/1/2008 - 9/30/2008	\$10,000.00	09/24/08	10,000.00
3	10/1/2008 - 12/31/2008	\$21,250.00	09/29/08	21,250.00
4	1/1/2009 - 3/31/2009	\$21,250.00	12/29/08	21,250.00
5	4/1/2009 - 6/30/2009	\$21,250.00	04/07/09	21,250.00
Total Grant Receipts				\$85,000.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$55,306.49
Fringe Benefits		\$3,627.00
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	Office Supplies, Postage, Training	\$408.26
Professional Service Costs	Contracts, Consultants	\$0.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$14,842.52
Subgrants		
Indirect Cost		
Total Grant Expenditures		\$74,184.27
Ending Funds Balance (Receipts -- Expenditures)		\$10,815.73

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 ABLE Families, Inc 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 ACCRUAL basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Sr. Patricia Ann Murray Date: 03/02/12
 Printed Name and Title: Sr. Patricia Ann Murray, Executive Director

Taken, sworn and subscribed before me this 2nd day of March, 2012
 Notary Public Signature: Sr. Therese Carew
 My Commission Expires: NOV 3 2014



Revised 03/09

MAR 5 2012

Date Received

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

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4	1/1/2009 - 3/31/2009	\$21,250.00	12/29/08	21,250.00
5	4/1/2009 - 6/30/2009	\$21,250.00	04/07/09	21,250.00
Total Grant Receipts				\$85,000.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$55,306.49
Fringe Benefits		\$3,627.00
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	Office Supplies, Postage, Training	\$3,489.16
Professional Service Costs	Contracts, Consultants	\$0.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$12,801.69
Subgrants		
Indirect Cost		
Total Grant Expenditures		\$75,224.34

Ending Funds Balance (Receipts – Expenditures) \$9,775.66

*returned to
DHHR*

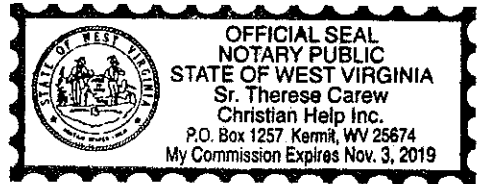
This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to ABLE Families, Inc 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 ACCRUAL basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: *Sr. Patricia Ann Murray* Date: 06/18/11
 Printed Name and Title: Sr. Patricia Ann Murray, Executive Director

Taken, sworn and subscribed before me this 21st day of June, 2011.

Notary Public Signature: *Sr. Therese Carew*
 My Commission Expires: Nov 3, 2019

DHHR - Finance



Revised 03/09
JUN 23 2011

Date Received

Grant Listing by WVFIMS # and SFY

WVFIMS Vendor #

235970 Able Families

DBA:

PO Box 1249

Kermit

WW 25674

Grantee FYE 12/31

2nd Address Exists? No

FSPB? No

Contact Name: Sister Patricia Murray Contact Title: Executive Director

Non-Profit Organization

Phone: (304) 393-4987

Fax: (304) 393-4987

Affiliated Grantee WVFIMS # 0

G090199

Commitment # C297545

DHHR Spending Unit Bureau for Children and Family

Office of Finance & Administration

Grant Period: 07/01/2008 to 06/30/2009

GACFED Results Under

Org Fed Amount	Org State Amount	Original Total Grant Award	Change Order #	Change Order Fed Amt	Change Order State Amt
\$ 5,013 00	\$ 39,987.00	\$ 45,000 00	1	\$ 0	\$ 40,000.00

Revised Grant Period: to

Current Federal Amount

\$ 5,013.00

Current State Amount

\$ 79,987.00

Current Total Grant Award

\$ 85,000.00

Total Grantees **1** Total Grants Awarded **1**

ID: HL#J653
WVFA2678

STATE OF WEST VIRGINIA
FINANCIAL INFORMATION MANAGEMENT SYSTEM
EXPENDITURE INQUIRIES - INQUIRE COMMITMENT DETAIL

03/05/12
12:03:58

COMMITMENT #: C000297545 AGENCY DOCUMENT#: G090199 STATUS: COM COMMENT: Y
ORIGINAL VENDOR ID: 0000235970 ABLE FAMILIES INC
REVISED VENDOR ID: 0000235970 ABLE FAMILIES INC
AUTOMATIC ROLLOVER: Y

COMMITMENT TYPE: GRNT

OPEN END CONTRACT #:

EXPECTED DELIVERY DATE: 06/30/2009

START DATE: 07/01/2008

END DATE: 06/30/2009

RVSD START DATE: 07/01/2008

RVSD END DATE: 06/30/2009

ORIG COMMITMENT AMT: \$45,000.00 REVISED COMMITMENT AMT: \$85,000.00

ORIG COMMITTED AMT: \$45,000.00 COMMITTED ADJUSTED AMT: \$40,000.00

NET COMMITTED AMT: \$85,000.00

INV/IGT AMOUNT: \$85,000.00 REMN COMMITTED AMT: \$.00

DESCRIPTION: GRANT G090199 MIHOW IN HOME FAMILY EDUCATION
PROGRAM BCF

NEXT:

PF1 =HELP PF2 =GRNT PF3 =END PF4 =MENU PF5 =REPRINT PF6 =COMMENT
PF9 =SPLIT PF10=APHIST PF11=ACTIVITY

12:03:51 Mon Mar 05, 2012

ID: HL#J653 STATE OF WEST VIRGINIA 03/05/12
WVFA267B FINANCIAL INFORMATION MANAGEMENT SYSTEM 12:04:02
EXPENDITURE INQUIRIES - COMMITMENT ACTIVITY INQUIRY PAGE 01

COMMITMENT # : C000297545 AGENCY DOCUMENT # G090199 STATUS: COM LIQDT:N
CURRENT VENDOR: 0000235970 VENDOR NAME: ABLE FAMILIES INC

DOCUMENT NUMBER	TRANS DATE	TRANSACTION TYPE	DOC STATUS	TRANSACTION AMOUNT	COMMITMENT BALANCE
C000297545	06/30/08	ORIG. CO.	COM	\$45,000.00	\$45,000.00
I008878101	07/09/08	INVOICE	COM	\$11,250.00	\$33,750.00
Y000313944	09/05/08	CO ADJUST.	COM	\$40,000.00	\$73,750.00
I009000829	09/15/08	INVOICE	COM	\$10,000.00	\$63,750.00
I009007148	09/18/08	INVOICE	COM	\$21,250.00	\$42,500.00
I009152472	12/17/08	INVOICE	COM	\$21,250.00	\$21,250.00
I009658330	03/30/09	INVOICE	COM	\$21,250.00	\$0.00

* END *

NEXT:

PF1 =HELP

PF7 =BKWD

PF8 =FWD

PF3 =END

PF4 =MENU

PF5=PRINT ACT

PF6 =TOP

C000297545

REFUND TO G090199 ON D1771720 FOR \$8,542.66 - NO COMMITMENT_ NR
MAINTENANCE - PAYMENTS IN PREVIOUS FY _____ NR

NEXT: _____

PF7 =BKWD

PF8 =FWD

PF3 =END

PF4 =MENU

PF6 =TOP