

**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*

<b>Name of Organization:</b>	<b>WVFIMS Vendor</b>
Able Families	235970
<b>Type of Report / Communication:</b>	
Agreed-Upon Procedures	
<b>Grantee's Fiscal Year:</b>	
12/31/10	
<b>State Fiscal Year:</b>	
2010	
<b>Grant and Commitment Numbers:</b>	
G100282 (C322840)	
<b>Date Report Received by DHHR:</b>	
3/5/2012	
<b>Date Audit Received by DHHR, if applicable:</b>	

**Comments:**

Review Item	Yes	No	Ref.
<p><b>References Used: WV Code §12-4-14 &amp; Legislative Rule §148-18</b></p> <p>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.</p> <p>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.</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 \$100.99. Finding #2: Able Families could not produce the original bank statements reflecting four deposits totaling \$70,417.00 Finding #3: Able Families could not produce supporting documentation for \$35,127.27 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 G100282 in the amount of \$5,185.09

**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, 2009 to June 30, 2010**

**DHHR - Finance**  
**MAR - 1 2012**  
**Date Received**

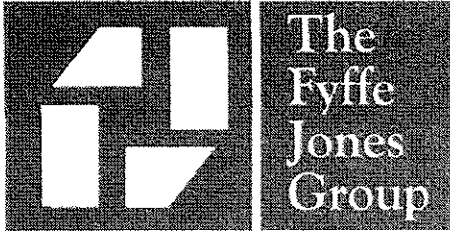
A.B.L.E. FAMILIES, INC.  
Table of Contents  
For the Year of July 1, 2009 to June 30, 2010

	<u>Page</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures	1
Statement of Revenues and Expenses	4
Notes to the Financial Statement	5

DHHR - Finance

MAR -1 2012

Date Received



The Fyffe Jones Group

2155 Carter Avenue  
P.O. Box 2245  
Ashland, KY 41105-2245  
606-329-8604

806 Chillicothe Street  
Pittsboro, OH 45662  
740-353-0400

1033 Twentieth Street  
P.O. Box 1148  
Huntington, WV 25713-1148  
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, 2009 to June 30, 2010. 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 \$100.99

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 nine deposits totaling \$95,000 for receipts from the West Virginia Department of Health and Human Resources. For each deposit we were able to trace the deposited amount to the corresponding bank statement but the Organization could not produce supporting documentation for all deposits in the form of a check stub, copy of a deposit ticket, or the form requesting funds from the DHHR. The Organization could only produce such documentation for one deposit for \$24,583.

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 650 transactions totaling \$89,714 in expenses during fiscal year of July 1, 2009 to June 30, 2010. The following is a list of transactions, by class, for which the Organization could not produce supporting documentation:

- 40 transactions for travel totaling \$5,012.60
- Payroll and payroll-related costs totaling \$22,188.38
- Nine transaction supplies totaling \$578.13
- Four transactions for training totaling \$3,688.30
- One transaction charged to the "Make Over Day" program totaling \$100
- Two transactions charged to the "Supper in a Sack" program totaling \$597.95
- 34 transactions for utilities totaling \$836.61
- 13 transactions for automobile maintenance totaling \$517.37
- Three transactions for insurance totaling \$1,350.33
- Five transactions for groceries totaling \$257.60

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.

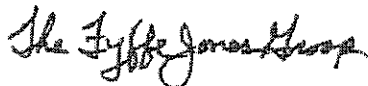
Finding

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, 2009 to June 30, 2010, 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 #100282  
For the Year of July 1, 2009 to June 30, 2010

**Revenue:**

Grant Revenue	\$ 95,000
<b>Total Revenue</b>	<b>95,000</b>

**Expenses:**

Program Services:	
Capital Expenditure - Vehicle	5,000
Groceries	316
Travel	10,064
Salaries and Wages	41,655
Payroll Taxes	2,990
Supplies	340
Training	3,874
Special Programs:	
Total Play Groups	404
Total Make Over Day	100
Total Supper in a Sack	1,565
Total Special Programs	<b>2,069</b>
Total Program Services	<b>66,308</b>

Management & General:

Salaries and Wages	18,128
Payroll Taxes	1,301
WV Workers Comp	297
Telephone and Internet	973
Utilities:	
Electric	552
Gas	204
Water	88
Total Utilities	<b>844</b>
Auto Maintenance and Repairs	512
Insurance	1,350
Total Management & General	<b>23,405</b>

<b>Total Expenses</b>	<b>89,713</b>
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<b>Excess Revenues Over Expenses</b>	<b>\$ 5,287</b>
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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, 2009 to June 30, 2010

**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)

<b>Grant Number:</b> 100282	<b>Grantee Name:</b> ABLE Families, Inc		
<b>Grantee FEIN:</b> 550734539	<b>WVFIMS Vendor #:</b> 235970	<b>Contact Phone Number:</b> (304) 393-4987	
<b>Grantee Mailing Address:</b> PO Box 1249, Kermit, WV 25674			
<b>Total Grant Amount:</b> \$95,000.00		<b>Period Covered:</b> July 1, 2009 - June 30, 2010	

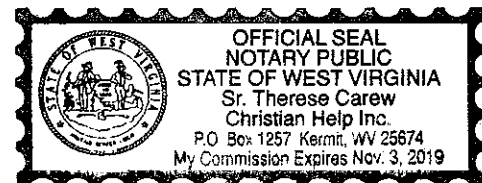
Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1	7/1/2009 - 9/30/2009	\$21,250.00	08/31/09	\$21,250.00
2	10/1/2009 - 12/31/2009	\$24,584.00	11/02/09	24,584.00
3	1/1/2010 - 3/31/2010	\$24,583.00	01/28/10	24,583.00
4	4/1/2010 - 6/30/2010	\$24,583.00	06/30/10	24,583.00
<b>Total Grant Receipts</b>				<b>\$95,000.00</b>

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$59,783.00
Fringe Benefits		\$4,587.50
Equipment and Other Capital Expenditures		\$5,000.00
Materials and Supplies	Office Supplies, Postage, Training	\$744.00
Professional Service Costs	Contracts, Consultants	\$0.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$19,598.37
Subgrants		
Indirect Cost		
<b>Total Grant Expenditures</b>		<b>\$89,712.87</b>
<b>Ending Funds Balance (Receipts – Expenditures)</b>		<b>\$5,287.13</b>

*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 2<sup>nd</sup> day of March, 2012  
 Notary Public Signature: *Sr. Therese Carew*  
 My Commission Expires: NOV 3, 2019



Revised 03/09

MAR 5 2012

Date Received

**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)

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<b>Grantee FEIN:</b> 550734539	<b>WVFIMS Vendor #:</b> 235970	<b>Contact Phone Number:</b> (304) 393-4987	
<b>Grantee Mailing Address:</b> PO Box 1249, Kermit, WV 25674			
<b>Total Grant Amount:</b> \$95,000.00		<b>Period Covered:</b> July 1, 2009 - June 30, 2010	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
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3	1/1/2010 - 3/31/2010	\$24,583.00	01/28/10	24,583.00
4	4/1/2010 - 6/30/2010	\$24,583.00	06/30/10	24,583.00
<b>Total Grant Receipts</b>				<b>\$95,000.00</b>

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$59,174.89
Fringe Benefits		\$4,865.73
Equipment and Other Capital Expenditures		\$5,000.00
Materials and Supplies	Office Supplies, Postage, Training	\$296.93
Professional Service Costs	Contracts, Consultants	\$0.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$20,477.36
Subgrants		
Indirect Cost		
<b>Total Grant Expenditures</b>		<b>\$89,814.91</b>
<b>Ending Funds Balance (Receipts – Expenditures)</b>		<b>\$5,185.09</b>

- returned to DHHR

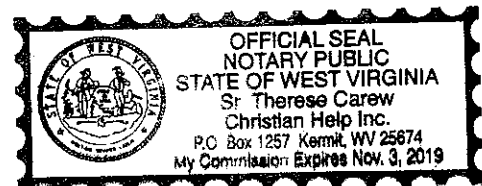
*This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department 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 21<sup>st</sup> 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:

Grantee FYE 12/31

2nd Address Exists? No

FSPB? No

PO Box 1249

Kermit

WW 25674

Contact Name: Sister Patricia Murray

Contact Title: Executive Director

Non-Profit Organization

Phone: (304) 393-4987

Fax: (304) 393-4987

Affiliated Grantee WVFIMS # 0

**G100282**

Commitment # C322840

DHHR Spending Unit Bureau for Children and Family

Office of Finance & Administration

Grant Period: 07/01/2009 to 06/30/2010

GACFED Results

Under

Org Fed Amount	Org State Amount	Original Total Grant Award	Change Order #	Change Order Fed Amt	Change Order State Amt
\$ 3,790.00	\$ 81,210.00	\$ 85,000.00	1	\$ 0	\$ 10,000.00

Revised Grant Period: to

Current Federal Amount

**\$ 3,790.00**

Current State Amount

**\$ 91,210.00**

Current Total Grant Award

**\$ 95,000.00**

Total Grantees

1

Total Grants Awarded

1

ID: HL#J653 STATE OF WEST VIRGINIA 03/05/12  
WVFA2678 FINANCIAL INFORMATION MANAGEMENT SYSTEM 12:04:14  
EXPENDITURE INQUIRIES - INQUIRE COMMITMENT DETAIL

COMMITMENT #: C000322840 AGENCY DOCUMENT#: G100282 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: 06/30/2010  
START DATE: 07/01/2009 END DATE: 06/30/2010  
RVSD START DATE: 07/01/2009 RVSD END DATE: 06/30/2010  
ORIG COMMITMENT AMT: \$85,000.00 REVISED COMMITMENT AMT: \$95,000.00  
ORIG COMMITTED AMT: \$85,000.00 COMMITTED ADJUSTED AMT: \$10,000.00  
NET COMMITTED AMT: \$95,000.00  
INV/IGT AMOUNT: \$95,000.00 REMN COMMITTED AMT: \$.00

DESCRIPTION: GRANT G100282 MATERNAL INFANT HEALTH OUTREACH  
WORKER 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

ID: HL#J653 STATE OF WEST VIRGINIA 03/05/12  
 WVFA267B FINANCIAL INFORMATION MANAGEMENT SYSTEM 12:04:16  
 EXPENDITURE INQUIRIES - COMMITMENT ACTIVITY INQUIRY PAGE 01

COMMITMENT # : C000322840 AGENCY DOCUMENT # G100282 STATUS: COM LIQDT:N  
 CURRENT VENDOR: 0000235970 VENDOR NAME: ABLE FAMILIES INC

DOCUMENT NUMBER	TRANS DATE	TRANSACTION TYPE	DOC STATUS	TRANSACTION AMOUNT	COMMITMENT BALANCE
C000322840	07/23/09	ORIG. CO.	COM	\$85,000.00	\$85,000.00
I010032156	08/06/09	INVOICE	COM	\$21,250.00	\$63,750.00
I010164134	10/08/09	INVOICE	COM	\$21,250.00	\$42,500.00
Y000338581	10/09/09	CO ADJUST.	COM	\$10,000.00	\$52,500.00
I010198795	10/27/09	INVOICE	COM	\$3,334.00	\$49,166.00
I010313035	01/05/10	INVOICE	COM	\$24,583.00	\$24,583.00
I011055012	06/04/10	INVOICE	COM	\$24,583.00	\$0.00

\* END \*

NEXT:

PF1 =HELP

PF7 =BKWD

PF8 =FWD

PF3 =END

PF4 =MENU

PF5=PRINT ACT

PF6 =TOP

ID: HL#J653 STATE OF WEST VIRGINIA 03/05/12  
WVFA21CM FINANCIAL INFORMATION MANAGEMENT SYSTEM 12:04:22  
EXPENDITURE INQUIRIES - COMMENTS ON DOCUMENT DETAIL PAGE 1

C000322840

REFUND TO G100282 ON D1727723 FOR \$3474.94 - NO COMMITMENT\_\_ NR  
MAINTENANCE - PAYMENTS MADE IN PREVIOUS FY \_\_\_\_\_ NR  
REFUND ON D1771717 FOR \$1710.15 \_\_\_\_\_ NR  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NEXT: \_\_\_\_\_

PF7 =BKWD

PF8 =FWD

PF3 =END

PF4 =MENU

PF6 =TOP