

WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.

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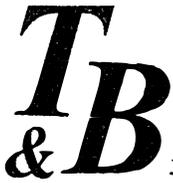
INDEPENDENT AUDITOR'S REPORT AND  
RELATED FINANCIAL STATEMENTS

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FOR THE YEARS ENDED  
JUNE 30, 2023 AND 2022

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**Tetrick & Bartlett, PLLC**

**Certified Public Accountants  
Consultants**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the  
West Virginia Foundation for Rape  
Information and Services, Inc.  
Fairmont, West Virginia

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of West Virginia Foundation for Rape Information and Services, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of West Virginia Foundation for Rape Information and Services, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of West Virginia Foundation for Rape Information and Services, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

*Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Virginia Foundation for Rape Information and Services, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Virginia Foundation for Rape Information and Services, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Virginia Foundation for Rape Information and Services, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audits.

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state grant receipts and expenditures and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state grant receipts and expenditures and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2024, on our consideration of West Virginia Foundation for Rape Information and Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of West Virginia Foundation for Rape Information and Services, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Virginia Foundation for Rape Information and Services, Inc.'s internal control over financial reporting and compliance.

  
Clarksburg, West Virginia  
March 29, 2024

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WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30,

	2023	2022
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 1,168,024	\$ 458,060
Grants receivable	319,560	289,006
Prepaid expenses	<u>1,685</u>	<u>1,485</u>
Total current assets	<u>1,489,269</u>	<u>748,551</u>
<b>Property and Equipment</b>		
Furniture and equipment	51,122	51,122
Less: accumulated depreciation	<u>( 51,122)</u>	<u>( 51,122)</u>
Net property and equipment	<u>-0-</u>	<u>-0-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,489,269</u></b>	<b>\$ <u>748,551</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Other liabilities – deobligated grant	\$ 96,319	\$ -0-
Accounts payable	6,076	56,374
Accrued payroll	12,697	9,693
Accrued compensated absences	<u>19,667</u>	<u>19,667</u>
Total current liabilities	<u>134,759</u>	<u>85,734</u>
<b>Net Assets</b>		
Net assets without donor restrictions	648,270	612,417
Net assets with donor restrictions	<u>706,240</u>	<u>50,400</u>
Total net assets	<u>1,354,510</u>	<u>662,817</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>1,489,269</u></b>	<b>\$ <u>748,551</u></b>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Support and Revenue</b>			
Rape Prevention Education and Preventative Health Block Grant	\$ 496,527	\$ -0-	\$ 496,527
Sexual Assault Services Program Grant	330,290	482,710	813,000
Rural Domestic Violence, Sexual Assault, and Stalking Assistance Program	182,924	-0-	182,924
Stop Violence Against Women Grants	194,773	20,246	215,019
Grants to Encourage Arrest Policies	244,513	-0-	244,513
Grants to State Sexual Assault Coalitions	171,836	-0-	171,836
WV Sexual Assault Intervention and Prevention Grant	1,579,827	-0-	1,579,827
ARPA Family Violence Support	8,342	175,018	183,360
Victim Assistance Training and Technical Assistance Grant	104,667	641	105,308
Symposium and training	8,522	-0-	8,522
Dues	7,875	-0-	7,875
Other revenue	12,292	4,581	16,873
Interest income	<u>2,327</u>	<u>-0-</u>	<u>2,327</u>
Total support and revenue	3,344,715	683,196	4,027,911
Net assets released from restrictions	<u>27,356</u>	( 27,356)	<u>-0-</u>
Total support, revenue, and reclassifications	3,372,071	655,840	4,027,911
<b>Expenses</b>			
Program services	3,129,679	-0-	3,129,679
Supporting activities:			
Management and general	<u>206,539</u>	<u>-0-</u>	<u>206,539</u>
Total expenses	3,336,218	-0-	3,336,218
Change in net assets	35,853	655,840	691,693
Net assets – beginning of year	<u>612,417</u>	<u>50,400</u>	<u>662,817</u>
Net assets – end of year	\$ <u>648,270</u>	\$ <u>706,240</u>	\$ <u>1,354,510</u>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Support and Revenue</b>			
Rape Prevention Education and Preventative Health Block Grant	\$ 362,434	\$ 27,356	\$ 389,790
Sexual Assault Services Program Grant	304,754	-0-	304,754
Rural Domestic Violence, Sexual Assault, and Stalking Assistance Program	149,082	-0-	149,082
Stop Violence Against Women Grants	157,257	-0-	157,257
Grants to Encourage Arrest Policies	217,046	-0-	217,046
Grants to State Sexual Assault Coalitions	158,524	-0-	158,524
WV Sexual Assault Intervention and Prevention Grant	664,371	-0-	664,371
Victim Assistance Training and Technical Assistance Grant	104,029	-0-	104,029
Symposium and training	5,334	-0-	5,334
Dues	7,375	-0-	7,375
Other revenue	502,622	3,672	506,294
Interest income	<u>93</u>	<u>-0-</u>	<u>93</u>
Total support and revenue	2,632,921	31,028	2,663,949
Net assets released from restrictions	<u>46,124</u>	<u>(46,124)</u>	<u>-0-</u>
Total support, revenue, and reclassifications	2,679,045	(15,096)	2,663,949
<b>Expenses</b>			
Program services	2,013,624	-0-	2,013,624
Supporting activities:			
Management and general	<u>161,175</u>	<u>-0-</u>	<u>161,175</u>
Total expenses	2,174,799	-0-	2,174,799
Change in net assets	504,246	(15,096)	489,150
Net assets – beginning of year	<u>108,171</u>	<u>65,496</u>	<u>173,667</u>
Net assets – end of year	\$ <u>612,417</u>	\$ <u>50,400</u>	\$ <u>662,817</u>

See accompanying notes and independent auditor's report.

WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
<b>Expenses</b>			
Contractual services and grants	\$ 1,903,989	\$ -0-	\$ 1,903,989
Salaries and wages	582,028	147,490	729,518
Training and education	120,035	-0-	120,035
Program support	263,241	-0-	263,241
Employee benefits	110,846	22,149	132,995
Payroll taxes and related	46,641	11,714	58,355
State awareness	19,953	-0-	19,953
Travel	9,563	1,756	11,319
Telephone	10,503	1,928	12,431
Office supplies and other expense	40,122	7,267	47,389
Professional fees	-0-	8,600	8,600
Insurance	-0-	5,428	5,428
Postage	1,129	207	1,336
Printing	<u>21,629</u>	<u>-0-</u>	<u>21,629</u>
Total expenses before depreciation expense	3,129,679	206,539	3,336,218
 Depreciation expense	 <u>-0-</u>	 <u>-0-</u>	 <u>-0-</u>
 Total functional expenses	 \$ <u>3,129,679</u>	 \$ <u>206,539</u>	 \$ <u>3,336,218</u>

See accompanying notes and independent auditor's report.

WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
<b>Expenses</b>			
Contractual services and grants	\$ 1,195,528	\$ -0-	\$ 1,195,528
Salaries and wages	499,119	121,546	620,665
Training and education	91,901	-0-	91,901
Program support	60,651	-0-	60,651
Employee benefits	60,864	10,620	71,484
Payroll taxes and related	39,473	9,602	49,075
State awareness	35,635	-0-	35,635
Travel	3,628	666	4,294
Telephone	7,768	1,426	9,194
Office supplies and other expense	18,185	3,460	21,645
Professional fees	-0-	8,660	8,660
Insurance	-0-	5,049	5,049
Postage	793	146	939
Printing	79	-0-	79
Total expenses before depreciation expense	<u>2,013,624</u>	<u>161,175</u>	<u>2,174,799</u>
Depreciation expense	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total functional expenses	\$ <u>2,013,624</u>	\$ <u>161,175</u>	\$ <u>2,174,799</u>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30,**

	2023	2022
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ 691,693	\$ 489,150
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	-0-	-0-
(Increase) decrease in:		
Grants receivable	( 30,554)	12,510
Prepaid expenses	( 200)	-0-
Increase (decrease) in:		
Other liabilities – deobligated grant	96,319	( 79,040)
Accounts payable	( 50,298)	32,057
Accrued payroll	3,004	3,383
Accrued compensated absences	-0-	-0-
Net cash provided by (used by) operating activities	<u>709,964</u>	<u>458,060</u>
Net increase (decrease) in cash	709,964	458,060
Cash at beginning of year	<u>458,060</u>	<u>-0-</u>
Cash at end of year	\$ <u>1,168,024</u>	\$ <u>458,060</u>
Cash and Cash Equivalents and Restricted Cash Consist of:		
Cash and cash equivalents	\$ <u>1,168,024</u>	\$ <u>458,060</u>
	\$ <u>1,168,024</u>	\$ <u>458,060</u>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash paid for interest	\$ <u>-0-</u>	\$ <u>-0-</u>

See accompanying notes and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies**

**Nature of Activities**

West Virginia Foundation for Rape Information and Services, Inc. (Organization) was established on June 22, 1982 to provide a comprehensive coordination of statewide rape information services, to educate and train persons on the issues surrounding sexual violence, and to promote and implement sexual violence prevention and intervention activities. The Organization's programs and projects are funded mainly through federal and state grants.

**Basis of Accounting and Reporting**

West Virginia Foundation for Rape Information and Services, Inc. uses the accrual basis of accounting under which expenses are recorded when incurred, not when paid, and income is recorded when earned, not when received.

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of West Virginia Foundation for Rape Information and Services, Inc. are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives.

The financial statements are prepared in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, Not-for-Profit Entities, Presentation of Financial Statements. During 2019, the Organization adopted the provisions of Accounting Standards Updated ("ASU") 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities, which improves the current net asset classification and the related information presented in the financial statements and notes about the Organization's liquidity, financial performance, and cash flows.

Furthermore, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restriction.

Net Assets Without Donor Restriction – Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

Net Assets With Donor Restriction – Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Organization has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

Unconditional promises to give are recognized as revenue and included in receivables in the period the promise is given. Such unconditional promises to give are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year.

Contributions of long-lived assets are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations regarding how those long-lived assets are to be used, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

**Revenue Recognition**

*Revenue from Exchange Transactions* – The Organization recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Organization records the following exchange transaction revenue in its statement of operations for the year ending June 30, 2023.

*Grant Income* – The Organization receives grants from various agencies to work independently and with Rape Crisis Centers and other allied professionals to develop and strengthen intervention and prevention programs in the state that address sexual violence and stalking. This revenue is recognized by the Organization as it is earned.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

*Contributions* – Unconditional promises to give that are expected to be collected within one year are recorded as receivables at their estimated realizable value in the year made. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows.

*Other Revenue* – Other revenue consists of donations and credit card rewards that are recognized at the end of the fiscal year as earned.

*Dues* – Consist of fees for Crisis Centers that meet the standards for coalition membership and are recognized as earned at the end of the fiscal year.

**Accounting Pronouncements Adopted**

*For the Year Ended June 30, 2023*

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. This ASU requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded on the consolidated statement of financial position upon the commencement of all leases except for short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the effect of leases in the consolidated statement of activities and changes in net assets and the consolidated statement of cash flows will be substantially unchanged from the existing lease accounting guidance. In 2020, the FASB delayed the effective date for nonpublic entities to fiscal years beginning after December 15, 2021. Early adoption is permitted. The adoption of this standard did not have a material effect on the Organization's financial statements.

*For the Year Ended June 30, 2022*

In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958)*, which is effective for fiscal years beginning after June 15, 2021, with early adoption permitted, and is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit organizations. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets, along with expanded disclosure requirements. For the year ended June 30, 2022, the adoption of this standard did not have a material effect on the Organization's financial statements.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**Income Tax Status**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore, has no provision for federal or state income taxes.

The Organization's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2021, 2022, and 2023 are subject to examination by the IRS, generally for 3 years after they were filed.

**Cash and Cash Equivalents**

For purposes of the cash flow statement, the Organization considers cash to be cash and cash equivalents. The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Concentrations of Credit Risk Arising from Cash Deposits**

Cash on hand and deposits with financial institutions are maintained in three different financial institutions which utilize checking accounts and sweep accounts to ensure that the Organization's deposits are entirely covered by federal depository insurance or secured by adequate bond or other securities held by the banking institutions in the Organization's name. Cash on hand and deposits with financial institutions are presented as cash in the accompanying financial statements.

The Organization maintains its cash in a bank deposit account at a financial institution. The balance in the bank is recommended to be insured by the Federal Deposit Insurance Corporation. At June 30, 2023 and 2022, the Organization's insured actual cash balance totaled \$1,180,017 and \$666,255, respectively.

**Concentrations of Credit Risk Arising from Accounts Receivable**

The Organization's revenues consist mainly of government grants. The ultimate collection of the grants receivable resulting from this type of revenue is dependent upon the governmental entities income and payment ability.

**Grants Receivable**

Grants receivable and the related revenues are recorded when expenses applicable to grants operating on a cost reimbursement basis have been incurred. The Organization's grants receivable consist primarily of receivables from federal and state granting agencies and are deemed fully collectible; consequently, no provision for uncollectible accounts is considered necessary.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**Inventory**

Purchases of supplies are expensed as incurred.

**Property and Equipment**

Property and equipment are recorded at cost or approximate market value at date of gift, less accumulated depreciation. The organization employs the straight-line method of computing depreciation based on the estimated useful lives (ranging from five to seven years) of the assets.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Interest Costs**

All interest costs have been expensed as incurred.

**Operating Lease**

During the period, the Organization rented a storage facility under a month to month operating lease.

**Donated Services**

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise. However many individuals volunteer time and perform a variety of tasks that assist the Organization with specific programs, solicitations and various committee assignments.

**Advertising**

Advertising costs are charged to operations in the period in which the advertisement is placed.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**Functional Expenses**

The costs of providing program and supporting activities have been presented on a functional basis in the statement of functional expenses, and are summarized in the statement of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain expenses are charged to program or supporting services as incurred, allocated expenses were charged on the basis of estimates of time and effort or other statistical bases.

**2. Major Customer**

For the year ended June 30, 2023 and 2022, the Organization received approximately 70% and 74% of its grant funding from one federal grantor agency. Furthermore, 48% and 47% of this funding was received directly from the federal grantor agency, and 52% and 44% was passed-through state agencies for the year ending June 30, 2023 and 2022. A loss or substantial reduction in this funding could have a significant impact on the Organization.

**3. Fair Value**

**Determination of Fair Value**

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. The fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is best determined based upon quoted market prices. However, in many instances, there are no quoted market prices for the company's various financial instruments. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Accordingly, the fair value estimates may not be realized in an immediate settlement of the instrument.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

The fair value guidance provides a consistent definition of fair value, which focuses on exit price in an orderly transaction (that is, not a forced liquidation or distressed sale) between market participants at the measurement date under current market conditions. If there has been a significant decrease in the volume and level of activity for the asset or liability, a change in valuation technique or the use of multiple valuation techniques may be appropriate. In such instances, determining the price at which willing market participants would transact at the measurement date under current market conditions depends on the facts and circumstances and requires the use of significant judgment. The fair value is a reasonable point within the range that is most representative of under current market conditions.

The fair value of the Organization's cash and cash equivalents, grants receivable, accounts payable, and accrued expenses approximate their carrying amounts due to the short-term nature of these instruments.

**4. Liquidity and Availability of Financial Assets**

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor-imposed restrictions or internal designations.

	2023	2022
Cash and cash equivalents and restricted cash	\$ 1,168,024	\$ 458,060
Grants receivable	<u>319,560</u>	<u>289,006</u>
Total financial assets	1,487,584	747,066
Less: Contractual or donor-imposed restrictions and Board designations	<u>706,240</u>	<u>50,400</u>
Financial assets available to meet cash needs for expenditures within one year	\$ <u><u>781,344</u></u>	\$ <u><u>696,666</u></u>

The Organization's policy is to manage its financial assets to be available for general expenditures, liabilities, and other obligations as they become due. As presented, a portion of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the due date of financial position.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**5. Property and Equipment**

Purchases of property and equipment are capitalized at cost. Donated assets are capitalized, in accordance with Organization guidelines, at the estimated fair value at the date of receipt. The Organization capitalizes purchased or donated property and equipment based on an assessment of the individual asset's useful life and cost or fair value. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

<u>Class of Property</u>	<u>Useful Life in Years</u>
Furnishings and equipment	5-7

Property and equipment are comprised of the following at June 30,:

	2023	2022
Equipment	\$ 51,122	\$ 51,122
Less: Accumulated depreciation	<u>(51,122)</u>	<u>(51,122)</u>
Property and equipment (net)	\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>

**6. Contract Assets and Contract Liabilities**

Contract assets consist of grants receivable as follows:

June 30, 2023		
	2023	2022
Grants Receivable		
Beginning of the year	\$ 289,006	\$ 301,516
End of the year	319,560	289,006
June 30, 2022		
	2022	2021
Grants Receivable		
Beginning of the year	\$ 301,516	\$ 231,305
End of the year	289,006	301,516

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTD)**

Contract liabilities consist of grants payable as follows:

June 30, 2023			
Accounts Payable	2023	2022	
Beginning of the year	\$ 56,347	\$ 24,317	
End of the year	6,076	56,374	
June 30, 2022			
Accounts Payable	2022	2021	
Beginning of the year	\$ 24,317	\$ 93,643	
End of the year	56,374	24,317	

**7. Leases**

**Operating Leases**

The Organization rents a storage facility on a month to month basis or under an operating lease agreement. Rental expense for the year ended June 30, 2023 and 2022 amounted to \$1,320 and \$1,320.

**8. Related Party Transactions**

The Organization's board of directors includes directors and members of management of certain subrecipients and contractually obligated organizations (related parties). The amount charged to expense to these related parties was approximately \$1,896,829 and \$1,130,969 for the year ended June 30, 2023 and 2022.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**9. Net Assets with Restrictions**

Certain grants allow for disbursement requests in advance of related expenses and certain other grants disburse awards based on a schedule of payments rather than as related expenses are incurred. At June 30, 2023 and 2022, temporarily restricted net assets consisted of grant funding and donations from a SANE special training event received in advance of related expenses. These grant funds and donations from a SANE special training event will be reclassified to unrestricted net assets as expenses are incurred that satisfy the purpose restrictions.

	2023	2022
Purpose restriction:		
Preventative health and health services	\$ -0-	\$ 27,356
SANE training	27,625	23,044
Sexual Assault services program	482,710	-0-
Stop Violence Against Women program	20,246	-0-
Victim Assistance Training and Technical Assistance	641	-0-
ARPA Family Violence Support	<u>175,018</u>	<u>-0-</u>
Total	<u>\$ 706,240</u>	<u>\$ 50,400</u>

**10. Accrued Compensated Absences**

Accrued vacation is included in these financial statements at the employee's current hourly rate at June 30, 2023 and 2022. These amounts are accrued for future absences that are attributable to the employees' services already rendered, and only amounts that may be carried forward to periods subsequent to that in which they were earned.

**11. Retirement Plan**

The Organization established a Simplified Employee Pension plan (Plan) under Section 408(k) for the Internal Revenue Code. The Plan is non-contributory and is administered by Prudential. To be eligible an employee must be 21 years of age, have worked at least 3 of the immediately preceding 5 years, and not be covered under a collective bargaining agreement. Under the Plan, a predetermined contribution is made to the individual retirement account of each eligible employee, based on a percentage of their annual compensation. However, there is no annual requirement or minimum/maximum amount. The Organization contributed \$80,091 and \$20,339 to the Plan for the year ending June 30, 2023 and 2022.

See independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**12. Subsequent Events – COVID-19**

The spread of the novel coronavirus (COVID-19) has severely impacted many local economies around the world. In many countries, businesses and organizations are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Governments and financial institutions have responded with monetary and fiscal interventions to try to stabilize economic conditions. The Organization has determined that these events are non-adjusting subsequent events. Accordingly, the financial net position and changes in net position as of and for the year ended June 30, 2023 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and financial responses remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial net position and results of the Organization for future periods.

**13. Subsequent Events**

The West Virginia Foundation for Rape Information and Services, Inc. has evaluated subsequent events through March 29, 2024, the date the financial statements were available to be issued.

See independent auditor's report.

*OTHER SUPPLEMENTARY INFORMATION*

**WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.  
SCHEDULE OF STATE GRANT RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Grant Name</u>	<u>Grant Identification Number</u>	<u>Period of Award</u>	<u>Total Grant Award</u>	<u>Grant Beginning Balance at 7/1/2022</u>	<u>Current Year Receipts</u>	<u>Current Year Expenditures</u>	<u>Grant Ending Balance at 6/30/2023</u>
<b>West Virginia Department of Health and Human Resources: Bureau for Public Health</b>							
Sexual Assault Intervention and Prevention	G230205	7/1/2022 – 6/30/2023	\$ 2,000,000	\$ -0-	\$ 1,340,001	\$ 1,353,805	\$ 13,804
Sexual Assault Intervention and Prevention	G220337	7/1/2021 – 6/30/2022	<u>800,000</u>	<u>(70,237)</u>	<u>263,999</u>	<u>226,022</u>	<u>32,260</u>
<b>Total West Virginia Department of Health and Human Resources: Bureau for Public Health</b>			<u>2,800,000</u>	<u>(70,237)</u>	<u>1,604,000</u>	<u>1,579,827</u>	<u>46,064</u>
<b>TOTAL STATE GRANT RECEIPTS AND EXPENDITURES</b>			<b>\$ <u>2,800,000</u></b>	<b>\$ <u>(70,237)</u></b>	<b>\$ <u>1,604,000</u></b>	<b>\$ <u>1,579,827</u></b>	<b>\$ <u>46,064</u></b>

See independent auditor's report.



**Tetrick & Bartlett, PLLC**

**Certified Public Accountants  
Consultants**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of  
West Virginia Foundation for Rape  
Information and Services, Inc.  
Fairmont, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Virginia Foundation for Rape Information and Services, Inc. (a nonprofit organization), which comprise the balance sheet as of June 30, 2023, and the related statements of operations and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 29, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered West Virginia Foundation for Rape Information and Services, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Virginia Foundation for Rape Information and Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of West Virginia Foundation for Rape Information and Services, Inc.'s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Virginia Foundation for Rape Information and Services, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Clarksburg, West Virginia  
March 29, 2024

PLLC



**Tetrick & Bartlett, PLLC**

**Certified Public Accountants  
Consultants**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of  
West Virginia Foundation for Rape  
Information and Services, Inc.  
Fairmont, West Virginia

**Report on Compliance for Each Major Federal Program**

*Opinion on Each Major Federal Program*

We have audited West Virginia Foundation for Rape Information and Services, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of West Virginia Foundation for Rape Information and Services, Inc.'s major federal programs for the year ended June 30, 2023. West Virginia Foundation for Rape Information and Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, West Virginia Foundation for Rape Information and Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

*Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of West Virginia Foundation for Rape Information and Services, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of West Virginia Foundation for Rape Information and Services, Inc.'s compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to West Virginia Foundation for Rape Information and Services, Inc.'s federal programs.

### *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on West Virginia Foundation for Rape Information and Services, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about West Virginia Foundation for Rape Information and Services, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding West Virginia Foundation for Rape Information and Services, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of West Virginia Foundation for Rape Information and Services, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of West Virginia Foundation for Rape Information and Services, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

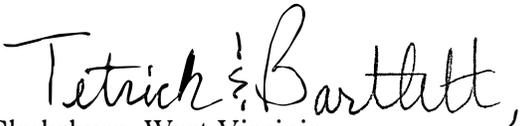
### Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Clarksburg, West Virginia  
March 29, 2024  
PLLC

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**A. Summary of Auditor's Results**

**Financial Statements**

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified not considered  
to be material weaknesses? None Reported

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None Reported

Type of auditors' report issued on compliance for  
major programs: Unmodified Opinion

Any audit findings disclosed that are required  
to be reported in accordance with  
2 CFR Section 200.516(a)? No

Identification of major programs:

**U.S. Department of Justice**

Grants to Encourage Arrest Policies and Enforcement  
of Protection Orders Program AL #16.590

Sexual Assault Services Formula Program AL #16.017

Dollar threshold used to distinguish between  
Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)  
FOR THE YEAR ENDED JUNE 30, 2023**

**B. Findings - Financial Statements Audit**

None

**C. Findings and Questioned Costs - Major Federal Award Programs Audit**

None

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal AL Number</u>	<u>Grant Agreement Number</u>	<u>Pass- Through to Subrecipient</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Health and Human Services</b>				
<i>Passed-through the WV Department of Health and Human Resources</i>				
<u>Program Title</u>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	G220992, G230922	\$ 136,092	\$ 315,972
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	G220992	26,671	164,576
Preventive Health and Health Services Block Grant	93.991	G230922	-0-	43,344
Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	93.497	G221164	<u>8,342</u>	<u>8,342</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ <u>171,105</u></b>	<b>\$ <u>532,234</u></b>
<b>U.S. Department of Justice</b>				
State Domestic Violence and Sexual Assault Coalitions	16.556	2019-SW-AX-0018, 150VW-21-GG-00757-MUMU	\$ -0-	\$ 171,836
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2015-WR-AX-0001	99,477	182,924
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2018-WE-AX-0032, 15JOWV-GG-02046-ICJR	132,905	244,513
<i>Passed-through the WV Division of Justice and Community Services</i>				
<u>Program Title</u>				
Crime Victim Assistance	16.575	23-SVA-77, 20-VA-007	-0-	104,670

See accompanying notes to the schedule of expenditures of federal awards and independent auditor's report.

WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT'D)  
FOR THE YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal AL Number</u>	<u>Grant Agreement Number</u>	<u>Pass- Through to Subrecipient</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Justice (Cont'd)</b>				
Violence Against Women Formula Grants	16.588	18-VAW-002, 19-VAW-002, 20-VAW-002, 21-VAW-002	\$ -0-	\$ 194,773
Sexual Assault Services Formula Program	16.017	20-SASP-01, 21-SASP-01, 22-SASP-01	<u>311,608</u>	<u>330,290</u>
<b>Total U.S. Department of Justice</b>			<b>\$ <u>543,990</u></b>	<b>\$ <u>1,229,006</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ <u>715,095</u></b>	<b>\$ <u>1,761,240</u></b>

See accompanying notes to the schedule of expenditures of federal awards and independent auditor's report.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of West Virginia Foundation for Rape Information and Services, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets or cash flows of the Organization.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. Indirect Cost Rate**

The Organization has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

**4. Assistance Listing (Catalog of Federal Domestic Assistance (CFDA))**

Assistance Listing (AL) has replaced the Catalog of Federal Domestic Assistance (CFDA) for identifying federal programs.

See independent auditor's report.

WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**Reference Number:**

There were no Findings and Questioned Costs for the prior audit period of July 1, 2021 to June 30, 2022 that are required to be reported.