STARLIGHT BEHAVIORAL HEALTH SERVICES

AGREED UPON PROCEDURES WITH INDEPENDENT ACCOUNTANT'S REPORT

JUNE 30, 2007

DHHR - Finance

JAN 04 2010

Date Received

SULLIVANWEBB, PLLC

CERTIFIED PUBLIC ACCOUNT ANTS
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AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
WV SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

Board of Directors Starlight Behavioral Health Services 5317 Cherry Lawn Road Huntington, WV 25705

We have performed the procedures enumerated below, which Starlight Behavioral Health Services (FEIN number 20-4136974) has specified, listed in the West Virginia Code §12-4-14, Accountability of Persons Receiving State Funds or Grants, Sworn by Volunteer Fire Departments, Criminal Penalties, (the Procedures), for the state grant year ended June 30, 2007. This engagement is solely to assist Starlight Behavioral Health Services and the grantor(s) of state grant funds in review of compliance with the Procedures. Starlight Behavioral Health Services is responsible for compliance with the procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the 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

Our procedures and findings are as follows:

Grant Agreement Review

We reviewed selected state grant agreements (as listed on the attached monthly statements of grant receipts and expenditures) and any related documents (e.g. statements of work, budgets, change orders, program directives, regulation, etc.) for the grant year ended June 30, 2007 to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grants

The procedures require that the grantor prepare a sworn statement and to include all of the elements referenced in CSR Section 148-18-5 Sworn Statements of Expenditures Made Under Grants. However, the grantee has not prepared this statement.

Receipt of Grant Funds

We verified that the funds received under the grants (as reported on the attached monthly statements of grant receipts and expenditures) were correctly authorized, recorded and deposited into the appropriate organizational accounts.

We noted no exceptions during our review.

Review of Expenditures

We reviewed all costs (as listed on the attached monthly statements of grant receipts and expenditures) and related transactions associated with the grants to verify whether:

- a. Costs were approved by the grantor, if required.
- b. Costs conform to the allow ability 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. Consistency in accounting requires that costs incurred for the same purpose, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objectives.
- 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 purchase orders, receiving reports, vendor invoices, cancelled checks, and time and attendance records), and correctly charged as to account, amount and period.

We noted the following exceptions:

- Grant funds were drawn in advance of expenditures for estimated start-up costs. The grantee has indicated that they received permission from the Bureau for Behavioral Health & Health Facilities for these expenditures which were expensed subsequent to the end of the grant year.
- In some instances, classifications of costs were not consistent with the description of services:
 - Classified employment ads and utility bills were billed to the grant as start-up costs capitalized.
 - Expendable office supplies were billed to the grant as start-up property and equipment additions
 - Office supplies were billed to the grant as testing costs in May
- Some invoices were not properly cancelled at the time of payment.
- Sufficient documentation was not maintained to support \$200.00 of \$200.00 of housekeeping costs reported in May and June.
- Sufficient documentation was not maintained to support \$262.76 of \$650.00 of utilities costs reported in June.

Status of Funding, Contingencies, and/or Other Deficiencies

We inquired of management as to the status of funding, contingencies, and/or other deficiencies during the current engagement or described in any prior agreed-upon procedures report (if applicable) that could negatively affect administration of the grants and related program/projects

Management has not indicated knowledge of any occurrence that could negatively affect administration of the grants and related program/projects. We have noted exceptions from the current engagement in the previous section of this report.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you

This report is intended solely for the information and use of the management of Starlight Behavioral Health Services and grantor(s) of state grant funds and is not intended to be and should not be used by anyone other than these specified parties

Quelivanthebb, Acc

November 11, 2009

INVOICE

WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES

GRANTEE NAME: Starlight Behavioral Health Se	ervice: PURCHASE ORDER NUMBER GO COMMITMENT #	70752
	INVOICE NUMBER	
MITTANCE ADDRESS: 702 Central Avenue	FEIN#	204136974
Barboursville, WV 25504	WVFIMS VENDOR#	503204
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FAMILY SUPPORT		
0525-2007-XXXX-804-252/258		
RENAISSANCE PROGRAM		
0525-2007-XXXX-803-252/258		
C.A.C. COMMUNITY PLACEMENT		
5156-2007-XXXX-335-252/258		
HOSPITAL GENERAL REVENUE		
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