

**WEST VIRGINIA FOUNDATION FOR
RAPE INFORMATION AND SERVICES, INC.**

AUDITOR COMMUNICATIONS

JUNE 30, 2012

H. A. Ruckle, CPA
3803 Swallowtail Drive
Morgantown, WV 26508

INTERNAL CONTROL COMMUNICATION



3803 Swallowtail Drive
Morgantown, WV 26508
(304) 594-9199

Internal Control Communication

October 10, 2012


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

In planning and performing my audit of the financial statements of **West Virginia Foundation for Rape Information and Services, Inc.** as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, I considered **West Virginia Foundation for Rape Information and Services, Inc.'s** internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization'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 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.

My consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. I did not identify any deficiencies in internal control that I consider to be material weaknesses.

This communication is intended solely for the information and use of management, Board of Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.


H. A. Ruckle, CPA

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE



3803 Swallowtail Drive
Morgantown, WV 26508
(304) 594-9199

Communication with those Charged with Governance

October 10, 2012

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

I have audited the financial statements of ***West Virginia Foundation for Rape Information and Services, Inc.*** for the year ended June 30, 2012. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated April 23, 2012. Professional standards also require that I communicate to you the following information related to my audit.

My Responsibility under U.S. Generally Accepted Auditing Standards

As part of my audit, I considered the internal control of ***West Virginia Foundation for Rape Information and Services, Inc.*** Such considerations were solely for the purpose of determining my audit procedures and not to provide any assurance concerning such internal control. As stated in my engagement letter dated April 23, 2012, my responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. My audit of the financial statements does not relieve you or management of your responsibilities.

Significant Audit Findings

Qualitative Aspects of Accounting Practices:

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by ***West Virginia Foundation for Rape Information and Services, Inc.*** are described in Note 2 to the financial statements. I noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Audit Findings (continued)

Qualitative Aspects of Accounting Practices (continued):

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of depreciation expense is based on the estimated useful life of the individual assets. I evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated October 10, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Organization’s auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

This information is intended solely for the use of the Board of Directors and management of ***West Virginia Foundation for Rape Information and Services, Inc.*** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



H. A. Ruckle, CPA

**WEST VIRGINIA FOUNDATION FOR
RAPE INFORMATION AND SERVICES, INC.**

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2012

H. A. Ruckle, CPA
3803 Swallowtail Drive
Morgantown, WV 26508

**WEST VIRGINIA FOUNDATION FOR
RAPE INFORMATION AND SERVICES, INC.**

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3803 Swallowtail Drive
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INDEPENDENT AUDITOR'S REPORT

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


I have audited the accompanying statement of financial position of **West Virginia Foundation for Rape Information and Services, Inc.** (a not-for-profit organization) as of June 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of **West Virginia Foundation for Rape Information and Services, Inc.**'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **West Virginia Foundation for Rape Information and Services, Inc.** as of June 30, 2012, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 10, 2012 on my consideration of **West Virginia Foundation for Rape Information and Services, Inc.**'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The statement of functional expenses and summary schedule of prior audit findings are presented for purpose of additional analysis and are not a required part of the financial statements of the Organization. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic 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 procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

 HARUK CPA
October 10, 2012

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2012

ASSETS

	<u>Total</u>
Current assets	
Cash	\$ 122,486
Grants receivable	100,509
Prepaid insurance	1,098
Total current assets	<u>224,093</u>
Property and equipment	
Furniture and equipment	51,122
Less: accumulated depreciation	<u>(50,878)</u>
Net property and equipment	244
Total assets	<u><u>224,337</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	32,139
Accrued compensated absences	8,140
Total current liabilities	<u>40,279</u>
Net assets	
Unrestricted	45,079
Temporarily restricted	<u>138,979</u>
Total net assets	184,058
Total liabilities and net assets	<u><u>\$ 224,337</u></u>

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.

STATEMENT OF ACTIVITIES

Year ended June 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenue			
Grants to Encourage Arrest Policies	\$ 218,365	\$ 102,976	\$ 321,341
Rural Domestic Violence, Sexual Assault, and Stalking Assistance Program	236,427	-	236,427
Rape Prevention Education and Preventative Health Block Grant	236,763	36,003	272,766
Sexual Assault Services Program Grant	184,111	-	184,111
Grants to State Sexual Assault Coalitions	103,370	-	103,370
Stop Violence Against Women Grants (ARRA)	58,230	-	58,230
Stop Violence Against Women Grants	49,923	-	49,923
Grants to State Sexual Assault Coalitions (ARRA)	49,229	-	49,229
Justice Assistance Grant (ARRA)	34,740	-	34,740
Symposium and training	14,794	-	14,794
Dues	225	-	225
Other support	37	-	37
Interest income	20	-	20
Total support and revenue	<u>1,186,234</u>	<u>138,979</u>	<u>1,325,213</u>
Net assets released from restrictions	143,599	(143,599)	-
Total support, revenue, and reclassifications	<u>1,329,833</u>	<u>(4,620)</u>	<u>1,325,213</u>
Expenses			
Program services	1,211,884	-	1,211,884
Supporting activities:			
Management and general	110,846	-	110,846
Total expenses	<u>1,322,730</u>	<u>-</u>	<u>1,322,730</u>
Change in net assets	7,103	(4,620)	2,483
Net assets - beginning of year	<u>37,976</u>	<u>143,599</u>	<u>181,575</u>
Net assets - end of year	<u>\$ 45,079</u>	<u>\$ 138,979</u>	<u>\$ 184,058</u>

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2012

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Expenses			
Contractual services and grants	\$ 637,980	\$ -	\$ 637,980
Salaries and wages	249,657	73,208	322,865
Program support	152,789	-	152,789
Training and education	42,818	7,556	50,374
Employee benefits	31,136	9,808	40,944
Payroll taxes and related	24,061	5,600	29,661
State awareness	25,283	-	25,283
Travel	18,687	3,298	21,985
Telephone	11,709	3,302	15,011
Printing	12,015	-	12,015
Office supplies and expense	4,555	1,285	5,840
Professional fees	-	3,500	3,500
Insurance	-	2,407	2,407
Postage	1,044	294	1,338
Bank service charges	-	76	76
	<u>1,211,734</u>	<u>110,334</u>	<u>1,322,068</u>
Total expenses before depreciation	1,211,734	110,334	1,322,068
Depreciation	<u>150</u>	<u>512</u>	<u>662</u>
	<u>\$ 1,211,884</u>	<u>\$ 110,846</u>	<u>\$ 1,322,730</u>

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.

STATEMENT OF CASH FLOWS

Year ended June 30, 2012

Cash flows from operating activities	
Change in net assets	\$ 2,483
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	662
Change in:	
Grants receivable	55,950
Prepaid expenses	666
Accounts payable	(103,048)
Accrued compensated absences	(4,338)
Net cash used by operating activities	<u>(47,625)</u>
Net change in cash	(47,625)
Cash - beginning of year	<u>170,111</u>
Cash - end of year	<u><u>\$ 122,486</u></u>
Supplemental disclosure of cash flow information	
Cash paid for interest	\$ -

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

1. Organization and Nature of Business

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.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting as contemplated by generally accepted accounting principles, and accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Organization's financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Codification Section 958.205 *Not-for-Profit Entities Presentation of Financial Statements* (ASC 958.205). Under ASC 958.205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets based on the existence or absence of donor restrictions. The Organization's net assets and changes therein are classified and reported as follows:

Unrestricted net assets: represent resources whose use is not limited or restricted by donors.

Temporarily restricted net assets: represent resources whose use is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled or otherwise removed by the organization's actions.

Permanently restricted net assets: represent resources whose use is limited by donor-imposed stipulations that neither expire or can be fulfilled or otherwise removed by the organization's actions.

For the year ended June 30, 2012, the Organization had no permanently restricted net assets.

Additionally, the Organization follows FASB Codification Section 958.605 *Not-for-Profit Entities Revenue Recognition* (ASC 958.605). In accordance with ASC 958.605, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted depending on the existence or nature of donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restrictions expire in the same reporting period in which the support is received. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

2. Summary of Significant Accounting Policies (continued)

Contributions

Unconditional promises to give are recognized as revenue and included in grants, contracts, and allocations receivable, 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.

Cash and Cash Equivalents

Cash consists of cash in a checking account. The Organization considers all highly liquid investments with a remaining maturity date of three months or less at the time of purchase to be cash equivalents. For the year ended June 30, 2012, the Organization did not hold any cash equivalents.

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 reported amounts of assets and liabilities and disclosures of any contingent assets and liabilities at the date of the financial statements. Such estimates also affect the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results may differ from these estimates.

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.

Donated Services

In accordance with ASC 905.605, donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. For the year ending June 30, 2012 no services were received that met the criteria for recognition as donated services.

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. Expenses are charged to program or supporting activities as incurred or allocated using a statistical basis.

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

2. Summary of Significant Accounting Policies (continued)

Fair Value Measurements

FASB Codification Section 825 (ASC 825) *Financial Instruments* permits an entity to elect fair value as the initial and subsequent measurement attribute for certain financial statement assets and liabilities. Entities electing the fair value option would be required to recognize changes in fair value earnings. The adjustment to reflect the difference between fair value and the carrying amount is accounted for as cumulative effect adjustment to net assets as of the date of the adoption. The adoption of this pronouncement did not have an effect on the Organization's financial statements. The Organization did not elect the fair value methodology permitted under ASC 825 for any financial instrument or other item that is not currently required to be measured at fair value.

FASB Codification Section 820 (ASC 820) *Fair Value Measurements and Disclosures* defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. Under ASC 820, various inputs are used in determining the fair value of assets and liabilities. These inputs are summarized in a hierarchy that segregates fair value measurement in the three levels (levels 1, 2, and 3), determined by the nature of input as follows:

- Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities. An active market is a market in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis. A quoted market price in an active market provides the most reliable evidence of fair value.
- Level 2 – Other significant observable inputs, including quoted prices of similar securities in active markets, quoted prices for identical securities in markets that are not active, and other market-corroborated inputs.
- Level 3 – Significant unobservable inputs, including the Organization's own assumptions in determining the fair value of investments, based on the best information available in the circumstances.

Valuation levels are not necessarily an indication of the risk associated with investing in those securities.

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.

Income Taxes

For Federal tax purposes the Organization is an exempt organization under Section 501(c)(3) of the Internal Revenue Code, and was determined not to be a private foundation by the Internal Revenue Service; however, the Organization remains subject to tax on any business income unrelated to its tax-exempt purpose.

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

3. 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

4. Concentration of Risk

The Organization maintains its cash account in a financial institution located in West Virginia. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Organization monitors its cash balance as well as the strength of the financial institution thereby mitigating its exposure to concentrations of credit risk.

During the year ended June 30, 2012, the Organization received approximately 78% of its grant funding from one federal grantor agency, 38% of this funding was received directly from the federal grantor agency, and 62% was passed-through state agencies. A loss or substantial reduction in this funding may have a significant impact on the Organization.

5. Accrued Compensated Absences

Accrued vacation is included in these financial statements at the employee's current hourly rate at June 30, 2012. In accordance with FASB Codification Section 710 *Compensation*, amounts accrued for future absences include amounts 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.

6. Retirement Plan

The Organization established a Simplified Employee Pension plan (Plan) under Section 408(k) of 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. During the year ended June 30, 2012, the Organization contributed \$10,514 toward the Plan.

7. Related Party Transactions

The Organization's board of directors includes directors and members of management of certain subrecipient and contractually obligated organizations (related parties). The amount distributed to these related parties was approximately \$637,980 for the year ended June 30, 2012. At June 30, 2012, there is approximately \$25,814 due to these related parties included in accounts payable.

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

8. Temporarily Restricted Net Assets

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, 2012, temporarily restricted net assets consisted of grant funding received in advance of related expenses. These grant funds will be reclassified to unrestricted net assets as expenses are incurred that satisfy the purpose restrictions.

9. Subsequent Events

FASB Codification Section 855 *Subsequent Events* (ASC 855) establishes general accounting for and disclosures of events that occur after the balance sheet date but before financial statements are issued or available to be issued. ASC 855 requires the disclosure of the date through which an entity has evaluated subsequent events and the basis for that date. In preparing these financial statements, the Organization has evaluated transactions for potential recognition or disclosure through October 10, 2012, the date the financial statements were available to be issued. During this period no material subsequent events were noted that require recognition or disclosure under ASC 855.

***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***



3803 Swallowtail Drive
Morgantown, WV 26508
(304) 594-9199

***REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS***

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

I have audited the financial statements of ***West Virginia Foundation for Rape Information and Services, Inc.*** (a nonprofit organization) as of and for the year ended June 30, 2012, and have issued my report thereon dated October 10, 2012. I conducted my audit 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered ***West Virginia Foundation for Rape Information and Services, Inc.***'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my 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 over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

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 of material misstatement, I 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the board of directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Morgantown, WV
October 10, 2012

***INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133***



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**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

I have audited the compliance of **West Virginia Foundation for Rape Information and Services, Inc.** (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2012. **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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of **West Virginia Foundation for Rape Information and Services, Inc.**'s management. My responsibility is to express an opinion on **West Virginia Foundation for Rape Information and Services, Inc.**'s compliance based on my audit.

I conducted my 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **West Virginia Foundation for Rape Information and Services, Inc.**'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of **West Virginia Foundation for Rape Information and Services, Inc.**'s compliance with those requirements.

In my opinion, **West Virginia Foundation for Rape Information and Services, Inc.** complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance


Management of *West Virginia Foundation for Rape Information and Services, Inc.* is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered *West Virginia Foundation for Rape Information and Services, Inc.*'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of *West Virginia Foundation for Rape Information and Services, Inc.*'s 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 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.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

West Virginia Foundation for Rape Information and Services, Inc.'s responses to the findings identified in my audit are described in the accompanying schedule of findings and questioned costs. I did not audit *West Virginia Foundation for Rape Information and Services, Inc.*'s responses and, accordingly, I express no opinion on the responses.

This report is intended solely for the information and use of management, the board of directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

 HARUK CPA
October 10, 2012

*SCHEDULE OF EXPENDITURES OF FEDERAL
AND STATE AWARDS*

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended June 30, 2012

<u>Grantor Agency</u>	<u>Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u>				
<u>Passed through:</u>				
WV Department of Health and Human Resources	Rape Prevention Education, and Preventive Health Block Grant	93.136 and 93.991	G100644 & G110916	\$ 276,420
<u>U.S. Department of Justice</u>				
	Grants to State Sexual Assault and Domestic Violence Coalitions (ARRA)	16.556	2009-ES-S6-0020	49,229
	Grants to State Sexual Assault and Domestic Violence Coalitions	16.556	2010-SW-AX-0044	103,370
	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2007-SR-AX-0012	237,295
<u>Passed through:</u>				
WV Department of Health and Human Resources	Grants to Encourage Arrest Policies	16.590	G110862 & G120655	354,658
WV Division of Justice and Community Services	Justice Assistance Grant (ARRA)	16.803	2009-SU-B9-0034	34,740
WV Division of Justice and Community Services	Stop Violence Against Women Grant (ARRA)	16.588	2009-EF-S6-002-R	58,230
WV Division of Justice and Community Services	Stop Violence Against Women Grants	16.588	09-VAW-002 & 10-VAW-002	49,923
WV Division of Justice and Community Services	Sexual Assault Services Program Grant	16.017	09-SASP-01 & 10-SASP-01 & 11-SASP-01	184,111
			Total Federal Expenditures	<u>\$ 1,347,976</u>

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

June 30, 2012

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of *West Virginia Foundation for Rape Information and Services, Inc.* and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

SUPPLEMENTAL INFORMATION

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2012

I. Summary of auditor's results

Financial statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that is(are) not considered to be material weakness(es)? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that is(are) not considered to be material weakness(es)? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ Yes X No

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
93.991 & 93.136	Preventative Health & Health Services Block Grant & Rape Prevention Education
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Program

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? _____ Yes X No

WEST VIRGINIA FOUNDATION FOR RAPE INFORMATION AND SERVICES, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2012

There were no federal award findings and questioned costs that were required to be reported in accordance with section 510(a) of Circular A-133 in the prior audit.