

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

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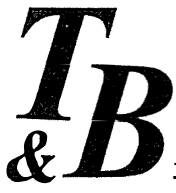
**INDEPENDENT AUDITOR'S REPORT AND  
RELATED FINANCIAL STATEMENTS**

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**FOR THE YEARS ENDED  
JUNE 30, 2024 AND 2023**

## INDEX

	<b>Page</b>
Independent Auditor's Report	1-3
Statements of Financial Position	4
Statements of Activities	5-6
Statements of Functional Expenses	7-8
Statements of Cash Flows	9
Notes to Financial Statements	10-20
<b>Other Supplementary Information</b>	
Schedule of State Grant Receipts and Expenditures	21
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 <i>Government Auditing Standards</i>	22-23
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	24-27
Schedule of Findings and Questioned Costs	28-30
Schedule of Expenditures of Federal Awards	31-32
Notes to Schedule of Expenditures of Federal Awards	33
Corrective Action Plan	34-35
Summary Schedule of Prior Audit Findings	36



**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, 2024 and 2023, 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, 2024 and 2023, 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 April 2, 2025, 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  
April 2, 2025

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

	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 901,460	\$ 1,168,024
Grants receivable	482,791	277,654
Prepaid expenses	1,484	1,685
Total current assets	<u>1,385,735</u>	<u>1,447,363</u>
<b>Property and Equipment</b>		
Furniture and equipment	-0-	51,122
Less: accumulated depreciation	<u>-0-</u>	<u>( 51,122)</u>
Net property and equipment	<u>-0-</u>	<u>-0-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,385,735</u></b>	<b>\$ <u>1,447,363</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Other liabilities – deobligated grant	\$ -0-	\$ 96,319
Accounts payable	19,293	6,076
Accrued payroll	13,285	12,697
Accrued compensated absences	<u>19,667</u>	<u>19,667</u>
Total current liabilities	<u>52,245</u>	<u>134,759</u>
<b>Net Assets</b>		
Net assets without donor restrictions	643,314	606,364
Net assets with donor restrictions	<u>690,176</u>	<u>706,240</u>
Total net assets	<u>1,333,490</u>	<u>1,312,604</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>1,385,735</u></b>	<b>\$ <u>1,447,363</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, 2024**

	<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	\$ 390,659	\$ -0-	\$ 390,659
Sexual Assault Services Program Grant	-0-	274,147	274,147
Rural Domestic Violence, Sexual Assault, and Stalking Assistance Program	244,250	-0-	244,250
Stop Violence Against Women Grants	145,303	-0-	145,303
Grants to Encourage Arrest Policies	229,646	-0-	229,646
Grants to State Sexual Assault Coalitions	161,373	-0-	161,373
WV Sexual Assault Intervention and Prevention Grant	2,248,651	-0-	2,248,651
Sexual Assault Forensic Examination Grant	100,000	-0-	100,000
Victim Assistance Training and Technical Assistance Grant	210,548	209,455	420,003
Symposium and training	10,553	-0-	10,553
Dues	7,500	-0-	7,500
Other support	20,276	1,833	22,109
Interest income	<u>17,318</u>	<u>-0-</u>	<u>17,318</u>
Total support and revenue	3,786,077	485,435	4,271,512
Net assets released from restrictions	<u>501,499</u>	(501,499)	<u>-0-</u>
Total support, revenue, and reclassifications	4,287,576	( 16,064)	4,271,512
<b>Expenses</b>			
Program services	4,050,950	-0-	4,050,950
Supporting activities:			
Management and general	<u>199,676</u>	<u>-0-</u>	<u>199,676</u>
Total expenses	4,250,626	-0-	4,250,626
Change in net assets	36,950	( 16,064)	20,886
Net assets – beginning of year (restated)	<u>606,364</u>	<u>706,240</u>	<u>1,312,604</u>
Net assets – end of year	\$ <u>643,314</u>	\$ <u>690,176</u>	\$ <u>1,333,490</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, 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 support	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>	 <u>( 27,356)</u>	 <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 (restated)	 <u>570,511</u>	 <u>50,400</u>	 <u>620,911</u>
 Net assets – end of year	 \$ <u>606,364</u>	 \$ <u>706,240</u>	 \$ <u>1,312,604</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, 2024

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
<b>Expenses</b>			
Contractual services and grants	\$ 2,787,098	\$ -0-	\$ 2,787,098
Salaries and wages	607,575	151,884	759,459
Training and education	142,183	-0-	142,183
Program support	301,924	-0-	301,924
Employee benefits	62,777	15,694	78,471
Payroll taxes and related	48,479	12,085	60,564
State awareness	6,530	-0-	6,530
Travel	7,394	1,357	8,751
Telephone	9,700	1,780	11,480
Office supplies and other expense	64,709	11,880	76,589
Insurance	-0-	4,847	4,847
Postage	812	149	961
Printing	<u>11,769</u>	<u>-0-</u>	<u>11,769</u>
Total expenses before depreciation	4,050,950	199,676	4,250,626
Depreciation expense	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total functional expenses	\$ <u>4,050,950</u>	\$ <u>199,676</u>	\$ <u>4,250,626</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	\$ 1,939,075	\$ -0-	\$ 1,939,075
Salaries and wages	582,028	147,490	729,518
Training and education	120,035	-0-	120,035
Program support	228,155	-0-	228,155
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.  
STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30,**

	<b>2024</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ 20,886	\$ 691,693
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	-0-	-0-
(Increase) decrease in:		
Grants receivable	( 205,137)	( 30,554)
Prepaid expenses	201	( 200)
Increase (decrease) in:		
Other liabilities -- deobligated grant	( 96,319)	96,319
Accounts payable	13,217	( 50,298)
Accrued payroll	588	3,004
Accrued compensated absences	-0-	-0-
Net cash provided (used) by operating activities	<u>( 266,564)</u>	<u>709,964</u>
Net increase (decrease) in cash	( 266,564)	709,964
Cash at beginning of year	<u>1,168,024</u>	<u>458,060</u>
Cash at end of year	\$ <u>901,460</u>	\$ <u>1,168,024</u>
Cash and Cash Equivalents and Restricted Cash Consist of:		
Cash and cash equivalents	\$ <u>901,460</u>	\$ <u>1,168,024</u>
	\$ <u>901,460</u>	\$ <u>1,168,024</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, 2024.

*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.

**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 2022, 2023, and 2024 are subject to examination by the IRS, generally for 3 years after they were filed.

See independent auditor's report.

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

**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, 2024 and 2023, the Organization's insured actual cash balance totaled \$904,635 and \$1,180,017, 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.

**Inventory**

Purchases of supplies are expensed as incurred.

See independent auditor's report.

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

**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 Sources of Revenue**

The Organization receives financial assistance from federal and state governments in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the Organization's state and federal regulatory agencies.

**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.

	<b>2024</b>	<b>(Restated) 2023</b>
Cash and cash equivalents and restricted cash	\$ 901,460	\$ 1,168,024
Grants receivable	<u>482,791</u>	<u>277,654</u>
Total financial assets	1,384,251	1,445,678
Less: Contractual or donor-imposed restrictions and Board designations	<u>690,176</u>	<u>706,240</u>
Financial assets available to meet cash needs for expenditures within one year	\$ <u>694,075</u>	\$ <u>739,438</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,:

	2024	2023
Equipment	\$ -0-	\$ 51,122
Less: Accumulated depreciation	<u>-0-</u>	<u>(51,122)</u>
Property and equipment (net)	\$ -0-	\$ <u><u>-0-</u></u>

**6. Contract Assets and Contract Liabilities**

Contract assets consist of grants receivable as follows:

<b>June 30, 2024</b>		
	2024	(Restated) 2023
<b>Grants Receivable</b>		
Beginning of the year	\$ 277,654	\$ 289,006
End of the year	482,791	277,654
<b>June 30, 2023</b>		
	(Restated) 2023	2022
<b>Grants Receivable</b>		
Beginning of the year	\$ 289,006	\$ 301,516
End of the year	277,654	289,006

See independent auditor's report.

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

Contract liabilities consist of grants payable as follows:

<b>June 30, 2024</b>			
<b>Accounts Payable</b>	<b>2024</b>	<b>2023</b>	
Beginning of the year	\$ 6,076	\$ 56,347	
End of the year	19,293	6,076	
 <b>June 30, 2023</b>			
<b>Accounts Payable</b>	<b>2023</b>	<b>2022</b>	
Beginning of the year	\$ 56,347	\$ 24,317	
End of the year	6,076	56,374	

**4. 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, 2024 and 2023 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 \$2,816,857 and \$1,896,829 for the year ended June 30, 2024 and 2023.

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, 2024 and 2023, 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.

	2024	2023
Purpose restriction:		
SANE training	\$ 1,833	\$ 27,625
Sexual Assault services program	337,376	482,710
Stop Violence Against Women program	-0-	20,246
Victim Assistance Training and Technical Assistance	209,455	641
ARPA Family Violence Support	<u>141,512</u>	<u>175,018</u>
Total	<u>\$ 690,172</u>	<u>\$ 706,240</u>

**10. Accrued Compensated Absences**

Accrued vacation is included in these financial statements at the employee's current hourly rate at June 30, 2024 and 2023. 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 \$27,720 and \$80,091 to the Plan for the year ending June 30, 2024 and 2023.

See independent auditor's report.

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

**12. Prior Period Adjustment**

During the year ending June 30, 2024, the Organization recorded a prior period adjustment for grant receivables as follows:

	<u>Net Assets</u>	
	<u>Without</u>	<u>Total</u>
	<u>Donor</u>	<u>Net</u>
	<u>Restrictions</u>	<u>Assets</u>
Beginning Net Assets – June 30, 2023	\$ 648,270	\$ 1,354,510
Grant receivable amounts not collectible	( 41,906)	( 41,906)
Beginning Net Assets – (Restated)	\$ <u>606,364</u>	\$ <u>1,312,604</u>

**13. 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, 2024 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.

**14. Subsequent Events**

The West Virginia Foundation for Rape Information and Services, Inc. has evaluated subsequent events through April 2, 2025, 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, 2024**

<u>Grant Name</u>	<u>Grant Identification Number</u>	<u>Period of Award</u>	<u>Total Grant Award</u>	<u>Grant Beginning Balance at 7/1/2023</u>	<u>Current Year Receipts</u>	<u>Current Year Expenditures</u>	<u>Grant Ending Balance at 6/30/2024</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	\$ 13,804	\$ 659,999	\$ 673,803	\$ -0-
Sexual Assault Intervention and Prevention	G240676	7/1/2023 – 6/30/2024	2,000,000	-0-	1,560,001	1,602,456	42,455
Bureau for Public Health Office of Maternal, Child and Family Health	G230922	2/1/2023 – 1/31/2024	476,304	-0-	88,198	349,038	260,840
Total West Virginia Department of Health and Human Resources: Bureau for Public Health				<u>13,804</u>	<u>2,308,198</u>	<u>2,625,297</u>	<u>303,295</u>
<b>TOTAL STATE GRANT RECEIPTS AND EXPENDITURES</b>				<b>\$ <u>13,804</u></b>	<b>\$ <u>2,308,198</u></b>	<b>\$ <u>2,625,297</u></b>	<b>\$ <u>303,295</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, 2024, 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 April 2, 2025.

**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*.

We noted certain matters that we reported to management of West Virginia Foundation for Rape Information and Services, Inc. in a separate letter dated April 2, 2025.

### **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.

Tetrick's Bartlett,  
Clarksburg, West Virginia  
April 2, 2025

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, 2024. 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, 2024.

*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**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*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.

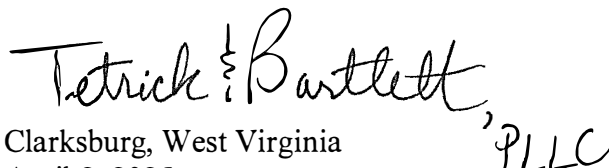
*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item #2024-001 that we consider to be a significant deficiency.

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.

### **West Virginia Foundation for Rape Information and Services, Inc.'s Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the West Virginia Foundation for Rape Information and Services, Inc.'s response to findings identified in our audit and described in the accompanying schedule of findings and questioned costs. West Virginia Foundation for Rape Information and Services, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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  
April 2, 2025

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**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? Yes

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)? Yes

Identification of major programs:

**U.S. Department of Justice**

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 (CONTD)  
FOR THE YEAR ENDED JUNE 30, 2024

**B. Findings - Financial Statements Audit**

None

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

**#2024-001 Untimely Data Collection Form and Single Audit Reporting Submission**

Questioned  
Costs

**U.S. Department of Justice**  
Sexual Assault Services Formula Program

AL #16.017

**Condition:** Due to obtaining additional documentation and preparing year-end reconciliations to support the annual financial statements, Management of the Organization did not submit the June 30, 2024, reporting package and the data collection form by March 31, 2025, as required by the Uniform Guidance.

**Criteria:** As required by 2 CFR section 200.512(a) of the Uniform Guidance, the Organization must submit the reporting package and the data collection form the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

**Cause:** The Organization had delays in reconciling certain balance sheet accounts and obtaining additional documentation to support the financial statements.

**Effect:** The failure to submit the Single Audit reporting package and data collection form by the due date could affect or delay federal funding.

**Identification of Repeat Findings, if Applicable:** This condition was not reported in the prior year's audit as a finding.

**Recommendation:** We recommend that Management of the Organization take the necessary steps to ensure that the year-end financial statements are supported by accurate reconciliations and documentation in a timely manner so that the reporting package and data collection form can be submitted as required.

WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTD)  
FOR THE YEAR ENDED JUNE 30, 2024

Questioned  
Costs

**Views of Responsible Officials and Planned Corrective Action:** Management of the Organization will take the necessary steps to ensure that year-end financial statements are supported by accurate reconciliations and other documentation so that the reporting package and data collection form can be submitted as required by the Uniform Guidance.

Total Questioned Costs

\$ -0-

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024**

<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>				
<u>Program Title</u>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	23NUF2CE002556	\$ -0-	\$ 119,506
<i>Passed-through the WV Department of Health and Human Resources</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	G230992, G241066	<u>30,000</u>	<u>81,441</u>
Total AL #93.136			<u>30,000</u>	<u>200,947</u>
Preventive Health and Health Services Block Grant	93.991	G230922, G241066	-0-	48,389
Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	93.497	G221164	<u>32,506</u>	<u>33,506</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ <u>62,506</u></b>	<b>\$ <u>282,842</u></b>
<b>U.S. Department of Justice</b>				
<u>Program Title</u>				
State Domestic Violence and Sexual Assault Coalitions	16.556	15OVW-21-GG-00757-MUMU, 15OVW-22-GG-00757-MUMU	\$ -0-	\$ 161,397
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2015-WR-AX-0001, 15JOVW-22-GG-01182-RURA	144,764	245,263
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	15JOVW-21-GG-02046-ICJR	97,528	229,667
<i>Passed-through the WV Division of Justice and Community Services</i>				
Crime Victim Assistance	16.575	24-VA-079	-0-	86,772
Criminal Justice Discretionary Grant Program	16.574	23-VA-077	-0-	81,176

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, 2024**

<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	20-VAW-002, 21-VAW-002, 22-VAW-019	\$ -0-	\$ 164,731
Sexual Assault Services Formula Program	16.017	21-SASP-01, 22-SASP-01, 23-SASP-01	<u>401,323</u>	<u>515,801</u>
<b>Total U.S. Department of Justice</b>			\$ <u>643,615</u>	\$ <u>1,484,807</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ <u>706,121</u>	\$ <u>1,767,649</u>

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, 2024**

**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, 2024. 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.

112 Braddock Street, Fairmont, WV 26554 304-366-9500 FAX 304-366-9501

April 2, 2025

## CORRECTIVE ACTION PLAN

U.S. Department of Health and Human Services  
and U.S. Department of Justice

West Virginia Foundation for Rape Information and Services, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent public accounting firm: Tetrick & Bartlett, PLLC, P.O. Box 1916, Clarksburg, WV 26302-1916.

Audit period: July 1, 2023 through June 30, 2024.

The findings from the June 30, 2024 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### **B. Findings - Financial Statement Audit**

None

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

#### **#2024-001 Untimely Data Collection Form and Single Audit Reporting Submission**

U.S. Department of Justice

Sexual Assault Services Formula Program

AL #16.017

**Recommendation:** We recommend that Management of the Organization take the necessary steps to ensure that the year-end financial statements are supported by accurate reconciliations and documentation in a timely manner so that the reporting package and data collection form can be submitted as required.

**Action Taken:** We are committed to providing accurate, transparent financial records. Prior to 2020 with previous accounting firms, we were never asked to provide the level of reconciliations that are now required. We recognize that requirements may change and that our current accounting firm has been cooperative in working with us as we continue to try to determine the additional accrual reconciliations they are requesting. Prior to the 2024 audit, we consulted with our previous auditor to affirm that what we were providing should be sufficient, but evidently, they were not. While it is important to note that no costs are questioned and all requested documents are on file, the issue is having the end-of-year accrual reconciliations finalized in an acceptable format to streamline the audit process and ensure timely submission as required by the Uniform Guidance.

To that end, our agency will implement plans to reconcile accounts on an accrual basis monthly, work to ensure that our funders reconcile and disburse reimbursement payments in a timely manner (which will be significantly facilitated by the passage of HB2152, the Prompt Payment Act, which requires payment of valid state invoices within 45 days, and should eliminate the up to 7-8 months of delayed payments and approved invoice amounts), and request that the audit completion date be moved earlier (from its current March 24th date) to be able to timely address any unforeseen questions.

Nancy Hoffman, State Coordinator is responsible for implementing these procedures by June 30, 2025.

If the U.S. Department of Health and Human Services and U.S. Department of Justice has questions regarding this plan, please contact Nancy Hoffman, State Coordinator at (304) 366-9500.

Sincerely yours,



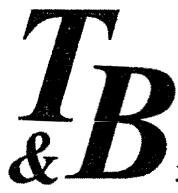
Nancy Hoffman, State Coordinator  
West Virginia Foundation for Rape  
Information and Services, Inc.

**WEST VIRGINIA FOUNDATION FOR RAPE  
INFORMATION AND SERVICES, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Reference Number:**

There were no Findings and Questioned Costs for the prior audit period of July 1, 2022 to June 30, 2023 that are required to be reported.



***Tetrick & Bartlett, PLLC***

**Certified Public Accountants  
Consultants**

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

In planning and performing our audit of the financial statements of the West Virginia Foundation for Rape Information and Services, Inc. for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing auditing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit, we became aware of a certain matter that is an opportunity for strengthening internal controls and operating efficiency. (We previously communicated to you about the Organization's internal control in our report dated April 2, 2025.) This letter does not affect our report dated April 2, 2025, on the financial statements of the West Virginia Foundation for Rape Information and Services, Inc.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestions with Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comment is summarized as follows:

**Multiple Year End Adjustments**

It was noted during our audit that the Organization's financial records required multiple year-end adjustments for the accrual basis of accounting.

We recommend that the Organization implement the internal controls necessary to ensure that all financial transactions and adjustments are properly recorded in the Organization's financial records utilizing the Organization reconciliations on a monthly and annual basis in accordance with the accrual basis of accounting.

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

Page 2

This communication is intended solely for the information and use of the Board of Directors, management, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties. However, this communication is a matter of public record and its distribution is not limited.

*Tetrick & Bartlett*  
Clarksburg, West Virginia  
April 2, 2025

*PLLC*