
Stop Abusive Family Environments, Inc.

**Independent Accountant's Report on
Applying Agreed-Upon Procedures**

June 30, 2014

DHHR - Finance

SEP 22 2016

Date Received

Herman & Cormany

Certified Public Accountants, A.C.

Accountants & Consultants

Independent Accountant's Report on Applying Agreed-Upon Procedures

Stop Abusive Family Environments (S.A.F.E.), Inc.

We have performed the procedures enumerated below, which were agreed to by Stop Abusive Family Environments (S.A.F.E.), Inc. (the specified party), solely to assist you with respect to the Sworn Statement of Expenditures for grant G-140304 of Stop Abusive Family Environments (S.A.F.E.), Inc. for the year ended June 30, 2014. Stop Abusive Family Environments (S.A.F.E.), Inc.'s management is responsible for the company's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the party specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure - Review the grant agreement and any related documents (e.g. statements of work, budgets, change orders, program directives, regulations, etc.) to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grant.

~~Findings - Funds were awarded under this grant agreement for fiscal year July 1, 2013~~
through June 30, 2014, to provide protective services for victims of domestic violence and their families in McDowell, Wyoming, and Mercer Counties in West Virginia.

2. Procedure - Verify whether funds received under the grant (as reported on the sworn statement of expenditures) were correctly authorized, recorded and deposited into the appropriate organization accounts.

Findings - Funds received under this grant as reported on the sworn statement of expenditures were correctly authorized, recorded and deposited into the appropriate organizational accounts.

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3. Procedure - Review all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether:
- Costs were approved by the DHHR, if required.
 - Costs conform to the allowability of costs provisions or limitations in the program agreement, program regulations, or program statute.
 - ~~Costs represent charges for actual costs, not budgeted or projected amounts.~~
 - Costs are given consistent treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same purpose, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objectives.
 - Costs are net of all applicable credits (e.g. volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).
 - Costs are not included as both a direct billing and as a component of indirect costs.
 - Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged as to account, amount and period.

Findings - All costs as listed on the sworn statement of expenditures and related transactions associated with the grant were:

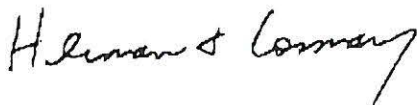
- Approved by DHHR, if required.
 - Conformed to the allowability of cost provisions or limitations in the program agreement, program regulations, or program statute.
 - For actual costs, not budgeted or projected amounts.
 - Given consistent treatment within and between accounting periods.
 - Net of all applicable credits.
 - ~~Not included as both a direct billing and as a component of indirect costs.~~
 - Supported by appropriate documentation and correctly charged as to account, amount and period.
4. Procedure - Inquire and report upon the status of any findings, contingencies or other deficiencies discovered during the current engagement or described in any prior agreed-upon procedures report (if applicable) that could negatively affect administration of the DHHR grant and related program/project.

Findings - During procedures performed for the ongoing audit of the financial statements for the year ended June 30, 2013, it was noted that the executive director was charging personal expenses to the Organization's credit card and falsifying credit card statements. No DHHR funds were impacted, and associated expenses were charged to general funds. The executive director has since been relieved of their duties.

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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Stop Abusive Family Environments (S.A.F.E.), Inc. and West Virginia Department of Health and Human Resources and is not intended to be and should not be used by anyone other than those specified parties.



Charleston, West Virginia
August 22, 2016

DHHR - Finance

SEP 22 2016

Date Received