

Hollifield & Associates

CERTIFIED PUBLIC ACCOUNTANTS

G150165

\$ 38,600

FY15 PCFRN

106 Park Avenue
Princeton, WV 24740
Phone: (304) 425-4001
Fax: (304) 425-4029
jhollifield@hollifieldcpa.com

February 28, 2017

To the Board of Directors
Pocahontas County Family Resource Network
Marlinton, WV 24954

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures described below, which were agreed to by the Pocahontas County Family Resource Network (PCFRN), solely to assist PCFRN with reporting requirements requested by the West Virginia Department of Health and Human Resources – Bureau for Children and Families (WVDHHR), PCFRN's grant oversight agency, for the fiscal year ended June 30, 2015. 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 Pocahontas County Family Resource Network and the WVDHHR. 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.

VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED

We reviewed the grant agreement (#G150165) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We then verified that amounts listed in the Grant Agreement matched the Statement of Grant Receipts and Expenditures Report. Finally we verified that amounts as listed were deposited into the correct corresponding bank account.

Based on our inquiries, funds received under the grant appear to be correctly authorized, recorded, and deposited into the appropriate organizational accounts.

CASH DISBURSEMENTS

We reviewed the grant agreement (#G150165) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether the costs were properly approved, allowable, represented an actual cost, were consistently handled, were net of all applicable credits, were not included as both direct and indirect, and were properly supported.

Our procedures produced no finding and/or recommendations.

REPORT ON FINDINGS, CONTINGENCIES, OR OTHER DEFICIENCIES

We have reviewed certain areas of Pocahontas County Family Resource Network’s operations while performing our agreed upon procedures engagement in order to report upon any findings, contingencies, or other deficiencies that could negatively affect administration of the DHHR grant and related programs/projects.

As a result of our observation and inquiry, we discovered only one finding which may affect the administration of the aforementioned grant.

1. SEGREGATION OF DUTIES

Although no instances were noted during our procedures, Pocahontas County Family Resource Network has a limited number of staff to perform office duties. Currently, a single employee may perform more than one sensitive duty including initialing, authorizing, recording, reconciling, or reporting a transaction without independent review or approval. The organization has implemented controls with the available staff to the extent possible, duties should continue to be segregated to serve as a check and balance on employee integrity and to maintain the best control system possible.

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 the Pocahontas County Family Resource Network and the West Virginia Department of Health and Human Resources – Bureau for Children and Families and is not intended to be and should not be used by anyone other than those specified parties.

Jeffery S. Hollifield, CPA
Hollifield & Associates, AC

DHHR - Finance

MAY 19 2017

Date Received

SEP 22 2016

West Virginia Department of Health & Human Resources
Sworn Statement of Grant Receipts and Expenditures

Date Received

(Please see the Instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures located in the Grantee Audit Compliance Guide as Attachment D)

Grant Number:	Grantee Name:		
G150165	Pocahontas County Family Resource Network		
Grantee FEIN:	WVFEIMS Vendor #:	Contact Phone Number:	
55-0760549	000000209761	(304) 799-6847	
Grantee Mailing Address:			
P.O. Box 3 Marlinton West Virginia 24954			
Total Grant Amount:	Period Covered:		
\$38,600.00	07/01/14-06/30/15		

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
150165201401	7/1/14-7/31/14	\$2,573.00	09/03/14	\$2,573.00
150165201402	8/1/14-8/31/14	\$2,573.00	09/03/14	2,573.00
150165201403	9/1/14-9/30/14	\$2,574.00	09/03/14	2,574.00
150165201404	10/1/14-10/31/14	\$2,831.00	09/24/14	2,831.00
150165201405	11/1/14-11/30/14	\$2,831.00	12/24/14	2,831.00
150165201406	12/1/14-12/31/14	\$2,830.00	12/24/14	\$2,830.00
150165201407	1/1/15-1/31/15	\$3,217.00	02/05/15	\$3,217.00
150165201408	2/1/15-2/28/15	\$3,217.00	02/18/15	\$3,217.00
150165201409	3/1/15-3/31/15	\$3,216.00	03/13/15	\$3,216.00
150165201410	4/1/15-4/30/15	\$3,903.00	04/14/15	\$3,903.00
150165201411	5/1/15-5/31/15	\$3,903.00	05/13/15	\$3,903.00
150165201412	6/1/15-6/30/15	\$3,904.00	06/12/15	\$4,932.00
Total Grant Receipts				\$38,600.00

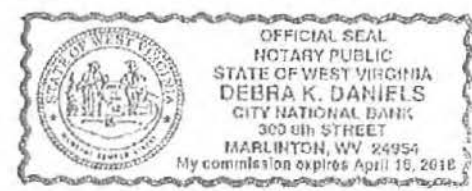
Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$20,000.00
Fringe Benefits		\$8,581.99
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	Office Supplies, Postage, Training	\$0.00
Professional Service Costs	Contracts, Consultants	\$0.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$10,018.01
Subgrants		
Indirect Cost		
Total Grant Expenditures		\$38,600.00

Ending Funds Balance (Receipts - Expenditures)

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Pocahontas County Family Resource Network and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash / Accrual basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Laura L. Young Date: 08/10/15
 Printed Name and Title: Laura L. Young, Executive Director

Taken, sworn and subscribed before me this 10 day of Aug, 2015
 Notary Public Signature: Debra K. Daniels
 My Commission Expires: April 16, 2018



G150263
FY15 \$ 70,000

Hollifield & Associates

-----CERTIFIED PUBLIC ACCOUNTANTS-----

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Princeton, WV 24740
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jhollifield@hollifieldcpa.com

February 28, 2017

To the Board of Directors
Pocahontas County Family Resource Network
Marlinton, WV 24954

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures described below, which were agreed to by the Pocahontas County Family Resource Network (PCFRN), solely to assist PCFRN with reporting requirements requested by the West Virginia Department of Health and Human Resources – Bureau for Children and Families (WVDHHR), PCFRN's grant oversight agency, for the fiscal year ended June 30, 2015. 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 Pocahontas County Family Resource Network and the WVDHHR. 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.

VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED

We reviewed the grant agreement (#G150263) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We then verified that amounts listed in the Grant Agreement matched the Statement of Grant Receipts and Expenditures Report. Finally we verified that amounts as listed were deposited into the correct corresponding bank account.

Based on our inquiries, funds received under the grant appear to be correctly authorized, recorded, and deposited into the appropriate organizational accounts.

CASH DISBURSEMENTS

We reviewed the grant agreement (#G150263) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether the costs were properly approved, allowable, represented an actual cost, were consistently handled, were net of all applicable credits, were not included as both direct and indirect, and were properly supported.

Our procedures produced no finding and/or recommendations.

REPORT ON FINDINGS, CONTINGENCIES, OR OTHER DEFICIENCIES

We have reviewed certain areas of Pocahontas County Family Resource Network’s operations while performing our agreed upon procedures engagement in order to report upon any findings, contingencies, or other deficiencies that could negatively affect administration of the DHHR grant and related programs/projects.

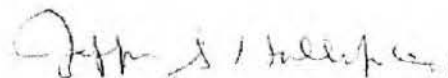
As a result of our observation and inquiry, we discovered only one finding which may affect the administration of the aforementioned grant.

1. SEGREGATION OF DUTIES

Although no instances were noted doing our procedures, Pocahontas County Family Resource Network has a limited number of staff to perform office duties. Currently, a single employee may perform more than one sensitive duty including initialing, authorizing, recording, reconciling, or reporting a transaction without independent review or approval. The organization has implemented controls with the available staff to the extent possible, duties should continue to be segregated to serve as a check and balance on employee integrity and to maintain the best control system possible.

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 the Pocahontas County Family Resource Network and the West Virginia Department of Health and Human Resources – Bureau for Children and Families and is not intended to be and should not be used by anyone other than those specified parties.



Jeffery S. Hollifield, CPA
Hollifield & Associates, AC

DHHR - Finance

MAY 19 2017

Date Received

**West Virginia Department of Health & Human Resources
Sworn Statement of Grant Receipts and Expenditures**

(Please see the Instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures located in the Grantee Audit Compliance Guide as Attachment D)

Grant Number: G150263	Grantee Name: Pocahontas County Family Resource Network		
Grantee FEIN: 55-0760549	WVFIMS Vendor #: 000000209761	Contact Phone Number: (304) 799-6847	
Grantee Mailing Address: P.O. Box 3 Marlinton WV 24954			
Total Grant Amount: \$75,000.00		Period Covered: 07/01/14-06/30/15	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
150263201401	07/01/14-07/31/14	\$5,000.00	10/02/14	\$5,000.00
150263201402	08/01/14-08/31/14	\$5,000.00	10/02/14	5,000.00
150263201403	09/01/14-09/30/14	\$5,000.00	10/02/14	5,000.00
150263201404	10/01/14-10/31/14	\$5,500.00	11/17/14	5,500.00
150263201405	11/01/14-11/30/14	\$5,500.00	12/24/14	5,500.00
150263201406	12/01/14-12/31/14	\$5,500.00	12/24/14	\$5,500.00
150263201407	01/01/15-01/31/15	\$6,250.00	02/18/15	\$6,250.00
150263201408	02/01/15-02/28/15	\$6,250.00	02/18/14	\$6,250.00
150263201409	03/01/15-03/31/15	\$6,250.00	03/23/15	\$6,250.00
150263201410	04/01/15-04/30/15	\$6,583.00	04/14/15	\$6,583.00
150263201411	05/01/15-05/31/15	\$6,583.00	05/14/15	\$6,583.00
150263201412 & 13	06/01/15-06/30/15	\$11,584.00	06/24/15	\$11,584.00
Total Grant Receipts				\$75,000.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$31,266.34
Fringe Benefits		\$12,251.45
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	Office Supplies, Postage, Training	\$0.00
Professional Service Costs	Contracts, Consultants	\$0.00
Rental Costs	Office Space, Equipment	\$0.00
Other	Telephone, Utilities	\$31,482.21
Subgrants		
Indirect Cost		
Total Grant Expenditures		\$75,000.00

Ending Funds Balance (Receipts – Expenditures)

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Pocahontas County Family Resource Network and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash Accrual basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Lawa L Young Date: 8/10/15

Printed Name and Title: Lawa L Young

Taken, sworn and subscribed before me this 10 day of Aug, 2015.

Notary Public Signature: Debra K Daniels

My Commission Expires: April 16, 2018

SEP 8 2015



Date Received

RECEIVED

2015 SEP -3 P 2 01

CHILDREN AND FAMILIES
OFFICE OF THE COMMISSIONER

[Faint handwritten text, possibly a signature or date]

G150283
PCFRN-RTPC
FY15 - \$ 107,500

Hollifield & Associates

-----CERTIFIED PUBLIC ACCOUNTANTS-----

106 Park Avenue
Princeton, WV 24740
Phone: (304) 425-4001
Fax: (304) 425-4029
jhollifield@hollifieldcpa.com

February 28, 2017

To the Board of Directors
Pocahontas County Family Resource Network
Marlinton, WV 24954

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VERIFY WHETHER FUNDS WERE PROPERLY RECEIVED

We reviewed the grant agreement (#G150283) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We then verified that amounts listed in the Grant Agreement matched the Statement of Grant Receipts and Expenditures Report. Finally we verified that amounts as listed were deposited into the correct corresponding bank account.

Based on our inquiries, funds received under the grant appear to be correctly authorized, recorded, and deposited into the appropriate organizational accounts.

CASH DISBURSEMENTS

We reviewed the grant agreement (#G150283) and any related documents (e.g. sworn statements of grant receipts and expenditures, statement of work, financial reports, budgets, program directives, etc.) to ascertain the purpose for which funds were awarded and the terms and conditions associated with the grant. We reviewed all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether the costs were properly approved, allowable, represented an actual cost, were consistently handled, were net of all applicable credits, were not included as both direct and indirect, and were properly supported.

Our procedures produced no findings and/or recommendations.

REPORT ON FINDINGS, CONTINGENCIES, OR OTHER DEFICIENCIES

We have reviewed certain areas of Pocahontas County Family Resource Network's operations while performing our agreed upon procedures engagement in order to report upon any findings, contingencies, or other deficiencies that could negatively affect administration of the DHHR grant and related programs/projects.

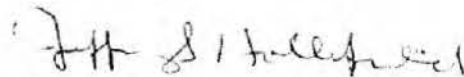
As a result of our observation and inquiry, we discovered only one finding which may affect the administration of the aforementioned grant.

1. SEGREGATION OF DUTIES

Although no instances were noted during our procedures, Pocahontas County Family Resource Network has a limited number of staff to perform office duties. Currently, a single employee may perform more than one sensitive duty including initialing, authorizing, recording, reconciling, or reporting a transaction without independent review or approval. The organization has implemented controls with the available staff to the extent possible, duties should continue to be segregated to serve as a check and balance on employee integrity and to maintain the best control system possible.

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Jeffery S. Hollifield, CPA
Hollifield & Associates, AC

DHHR - Finance

MAY 19 2017

Date Received

West Virginia Department of Health & Human Resources Sworn Statement of Grant Receipts and Expenditures

(Please see the Instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures located in the Grantee Audit Compliance Guide as Attachment D)

Grant Number:	Grantee Name:		
G150283	Pocahontas County Family Resource Network		
Grantee FEIN:	WVFIMS Vendor #:	Contact Phone Number:	
55-0760549	0000331820	(304) 799-6847	
Grantee Mailing Address:			
P.O. Box 3 Marlinton West Virginia 24954			
Total Grant Amount:		Period Covered:	
\$107,500.00		July 1, 2014 - June 30, 2015	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
15028320141	07/01/14-09/30/14	\$43,331.00	08/28/14	\$43,331.00
15028320142	10/01/14-12/31/14	\$17,967.00	12/19/14	17,967.00
15028320143	01/01/15-03/31/15	\$19,251.00	03/23/15	19,251.00
15028320144	04/01/15-06/30/15	\$26,951.00	06/17/15	26,951.00
Total Grant Receipts				\$107,500.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	<i>Salaries and Wages</i>	\$44,200.00
Fringe Benefits		\$13,709.25
Equipment and Other Capital Expenditures		\$0.00
Materials and Supplies	<i>Office Supplies, Postage, Training</i>	\$148.70
Professional Service Costs	<i>Contracts, Consultants</i>	\$20,570.00
Rental Costs	<i>Office Space, Equipment</i>	\$0.00
Other	<i>Telephone, Utilities</i>	\$28,872.05
Subgrants		\$0.00
Indirect Cost		\$0.00
Total Grant Expenditures		\$107,500.00

Ending Funds Balance (Receipts – Expenditures)

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Pocahontas County Family Resource Network and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the CASH basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: *Vicky Terry* Date: 7/15/15
 Printed Name and Title: Vicky Terry, President

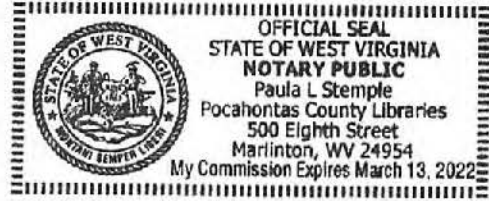
Taken, sworn and subscribed before me this 15th day of July, 2015.

Notary Public Signature: *Paula S. Stemple*
 My Commission Expires: March 13, 2022

DHHR - Finance

JUL 21 2015 Revised 08/09

Date Received



My Commission Expires March 18, 2025
Martinsburg, WV 26001
300 Eighth Street
Pocahontas County Library
Sauls I. Stemple
NOTARY PUBLIC
STATE OF WEST VIRGINIA
OFFICIAL SEAL



DHHR - Finance

APR 21 2018

Date Received