

Jefferson Day Report Center Inc.

Independent Accountant's Report On
Applying Agreed-Upon Procedures

For the Period Ended September 30, 2015

DHHR - Finance

JUL 3 2017

Date Received



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Jefferson Day Report Center, Inc.

We have performed the procedures enumerated below, which were agreed to by Jefferson Day Report Center, Inc. ("JDRC"), solely to assist you in determining if the JDRC's West Virginia Department of Health and Human Resources ("WVDHHR") grant funds are in compliance with WV Code § 12-4-14 by testing whether state grants were received and spent as intended for the grant period ended September 30, 2015 (extended). JDRC's management is responsible for the organization's accounting records and grant funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of 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.

1. Procedure: Review the grant agreement and any related documents to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grant.

Finding:

Reviewed copy of grant agreement noting purpose for which the funds were awarded and the terms and conditions associated with the state grant.

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 organizational accounts.

Finding:

Verification of grant funds received were performed, see **Appendix A**. Funds were deemed to have been correctly authorized, recorded, and deposited into appropriate organizational account.

3. Procedure: Review all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether they were approved by the WVDHHR, were allowable, represent actual costs, given consistent treatment, net of all applicable credits, not included in both direct billing and indirect costs, and are supported by appropriate documentation.

Finding:

Costs and related transactions were reviewed, see **Appendix A**. Costs and related transactions were found to be approved by WVDHHR, allowable by the grant agreement, represented actual costs, given consistent treatment, net of all applicable credits, were not included in both direct and indirect billing, and were supported by appropriate documentation.

4. Procedure: Inquire and report upon the status of any findings, contingencies or other deficiencies discovered that could negatively affect administration of the WVDHHR grant.

Finding:

Inquired of grantee's management the status of any prior grant year findings – none were reported since this was the first year the grantee had received grant funds from WVDHHR. While performing our current period procedures we noted one instance where the grantee's reimbursement request included a duplicate expense in the amount of \$1,804.12 from a prior month. Once the grantee became aware of the inadvertent error they immediately returned the \$1,804.12 to the WVDHHR.

Other matters

We were not engaged to, and did not; conduct an audit, the objective of which would be the expression of an opinion on the specified procedures. 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 Jefferson Day Report Center, Inc. and the West Virginia Department of Health and Human Services and is not intended to be and should not be used by anyone other than these specified users.

Decker & Company PLLC

June 16, 2017

DHHR - Finance

JUL 3 2017

Date Received

APPENDIX A

Jefferson Day Report Center, Inc.
 Agreed-Upon-Procedures Steps 2 and 3
 Grant Number G150778
 July 1, 2014 - September 30, 2015

From Grantee's Sworn Statement of Expenditures:

Grant Revenues		Step 2	Step 3a	Step 3b	Step 3c	Step 3d	Step 3e	Step 3f	Step 3g
Amount Received	\$ 85,346.71	Y	-	-	-	-	-	-	-
Grant Expenditures									
Personnel	\$ 14,463.86	-	Y	Y	Y	Y	Y	Y	Y
Fringe Benefits	499.07	-	Y	Y	Y	Y	Y	Y	Y
Equipment	11,871.00	-	Y	Y	Y	Y	Y	Y	Y
Supplies	8,192.76	-	Y	Y	Y	Y	Y	Y	Y
Contractual Costs	1,080.00	-	Y	Y	Y	Y	Y	Y	Y
Construction	23,750.00	-	Y	Y	Y	Y	Y	Y	Y
Other	23,685.90	-	Y	Y	Y	Y	Y	Y	Y
Indirect Costs	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Grant Expenditures	\$ 83,542.59								
Grant Funds Returned to DHHR	\$ 1,804.12 A								

DHHR - Finance

JUL 3 2017

Date Received

Legend:

Y Yes, procedure performed without exception

Step 2 verified that grant funds received were correctly authorized, recorded and deposited into appropriate organizational accounts

Step 3a costs were approved by DHHR

Step 3b costs were allowed in the program agreement

Step 3c costs represent actual costs, not budgeted or projected amounts

Step 3d costs were given consistent treatment within the accounting period

Step 3e costs were net of all applicable credits

Step 3f costs are not included as both a direct billing and as a component of indirect costs

Step 3g costs were supported by appropriate documentation and correctly charged as to account, amount and period

A accountant noted a letter dated 12/31/15 addressed to WVDHHR and chk# 1058 dated 12/29/15 for \$1804.12

check cleared JCDR's Jan 2016 bank statement. This was due to inadvertently billing WVDHHR for the same expense twice. Once the grantee discovered the error the funds were immediately returned to WVDHHR via check listed above.

JUN 16 2017

West Virginia Department of Health & Human Resources
SWORN STATEMENT OF EXPENDITURES

Date Received

Grant Number: G150778	Grantee Name: Jefferson Day Report Center, Inc.		
Grantee FEIN: 47-1063356	wvOASIS Vendor #: VC0000017389	Contact Name: Ronda Eddy	
Contact Email Address: Reddy@Jeffersondrc.com	Contact Phone: (304) 728-3527		
Grantee Mailing Address: 121 W. Third Ave, Ranson, WV 25438			
Total Amount of Grant Award: \$85,346.71	Grant Period: July 01, 2014 - September 30,2015		

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$85,346.71
Amount Anticipated		\$0.00
Total Grant Revenues		\$85,346.71

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel	Salaries and Wages	\$14,463.86
Fringe Benefits		\$499.07
Equipment		\$11,871.00
Supplies	Office Supplies, Postage, Training	\$8,192.76
Contractual Costs	Contracts, Consultants	\$1,080.00
Construction	Office Space, Equipment	\$23,750.00
Other	Telephone, Utilities	\$23,685.90
Indirect Cost		
Total Grant Expenditures		\$83,542.59

Ending Grant Balance (Revenues – Expenditures) \$1,804.12

Grant Funds Returned to the DHHR \$1,804.12

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (and/or State) award. I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

Authorized Signature: Ronda Eddy Date: 06/15/2017
 Printed Name and Title: Ronda Eddy, Director
 Taken, sworn and subscribed before me this 15 day of June, 2017.
 Notary Public Signature: Tamara C. Hawvermale
 My Commission Expires: November 22, 2021

