

# HESS, STEWART & CAMPBELL, PLLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

DHHR - Finance

DEC 15 2016

Date Received

To the management of Family Options Providers, Inc.

We have performed the procedures enumerated below, which were agreed to by management of Family Options Providers, Inc. solely to assist you in evaluating the appropriateness and compliance for cash receipts and cash expenditures for grant number G160706 under West Virginia Code §12-4-14 and CSR §148-18-2.1 during the period of January 1, 2016 through June 30, 2016. Family Options Providers, Inc.'s management is responsible for the cash receipts and cash expenditures for grant number G160706 under West Virginia Code §12-4-14 and CSR §148-18-2.1. The sufficiency of these procedures is solely the responsibility of the party specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below for the purpose of which this report has been requested or for any other purpose.

Our procedures and associated findings are as follows:

- 1) Review the grant agreement and any related documents (e.g. statement 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.

*Grant agreements and related documents from the Department of Health and Human Resources website were read in order to achieve an understanding relative to the procedures described.*

- 2) 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.

*Grant payments received were traced to the correct application in the general ledger/accounting system. Deposits were traced through the bank records and the totals were compared to the sworn statements. No exceptions were found with the items tested.*

- 3) Review all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether:
  - a. Costs were approved by the DHHR, if required.

N/A

- b. Costs conform to the allowability of costs provisions or limitations in the program agreement, program regulations, or program statute.

*Selected invoices or other source documents (as applicable) were sighted to ensure allowability with costs provisions. No exceptions were found with the items selected.*

- c. Costs represent charges for actual costs, not budgeted or projected amounts.

*Selected invoices or other source documents (as applicable) were traced through the accounting system and through disposition with bank records. One exception was noted. The invoice issued from vendor Functional Family Therapy for \$16,000 was agreed to be paid in four installments of \$4,000. Three installments were traced through final disposition with the bank records. The fourth payment of \$4,000 remains unpaid and is recorded within the grantee's accounts payable as of December 18, 2018 (the date of field work). This unpaid \$4,000 is included within the sworn statement of expenditures as an other cost.*

- d. 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.

*Selected invoices or other source documents (as applicable) within the accounting period covered per the agreed-upon procedures costs are given consistent treatment within the accounting system. No exceptions were found.*

- e. 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).

*Selected invoices or other source documents (as applicable) were sighted and no credits were noted within the invoices reviewed. No exceptions were found with the items selected.*

- f. Costs are not included as both a direct billing and as a component of indirect costs.

*N/A - indirect costs were not part of the budget or grant as agreed-upon.*

- g. 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.

*Selected invoices or other source documents (as applicable) were reviewed and traced through the accounting system to their final disposition in the bank records. Management approval was not consistently applied to all source documents. However, there were no exceptions found with the amounts, period (cutoff), and timely clearing of the bank records with the items selected.*

- 4) 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.

*No other deficiencies were discovered based on the procedures agreed-upon and items selected.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the appropriateness and compliance for cash receipts and cash expenditures for grant number G160706 under West Virginia Code §12-4-14 and CSR §148-18-2.1. Accordingly, we do not express such an opinion or conclusion. 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 management and the State Department of Health and Human Resources and is not intended to be and should not be used by anyone other than these specified parties.

*Alex, Stewart - Campbell, PhD*

Beckley, West Virginia  
December 20, 2018

DHHR - Finance

DEC 21 2018

Date Received

DHHR - Finance

Date Received

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

<b>Grant Number:</b> G160706		<b>Grantee Name:</b> Family Options Providers, Inc.	
<b>Grantee FEIN:</b> 030515708	<b>wvOASIS Vendor #:</b> 100592	<b>Contact Name:</b> Rebecca Thornton	
<b>Contact Email Address:</b> becky@familyoptionsproviders.com		<b>Contact Phone:</b> (304) 254-9610	
<b>Grantee Mailing Address:</b> 550 N. Eisenhower Drive Suite A Beckley, WV 25801			
<b>Total Amount of Grant Award:</b> \$64,075.00		<b>Grant Period:</b> January 1st, 2016-June 30th, 2016	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$48,494.05
Amount Anticipated		\$3,919.65
<b>Total Grant Revenues</b>		<b>\$52,413.70</b>

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		
Fringe Benefits		
Equipment		
Supplies		\$925.00
Contractual Costs		\$10,360.40
Construction		
Other		\$41,128.30
Indirect Cost		
<b>Total Grant Expenditures</b>		<b>\$52,413.70</b>

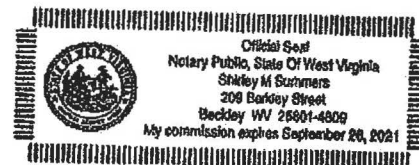
Ending Grant Balance (Revenues – Expenditures) \$0.00

Grant Funds Returned to the DHHR \$0.00

*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: Rebecca Thornton  
 Printed Name and Title: Rebecca Thornton, Staff Accountant  
 Taken, sworn and subscribed before me this 19<sup>th</sup> day of September, 2016.  
 Notary Public Signature: Shirley M. Summers  
 My Commission Expires: September 26, 2021

Date: 9-19-2016



**WVDHHR/BCF/OFA - EXPENDITURE REPORT**

<b>Agency Name</b>		FAMILY OPTIONS PROVIDERS INC				
<b>Report Period</b>		Quarter 1				
<b>Grant Number</b>		G160706	<b>Grant Type</b>		BCF - Functional Family Therapy	
<b>Check One:</b> <input type="checkbox"/> MONTHLY REPORT <input checked="" type="checkbox"/> QUARTERLY REPORT <input type="checkbox"/> REVISED REPORT <input type="checkbox"/> FINAL REPORT						
FINANCIAL INFORMATION		A	B	C	D	E
Category		Approved Budget	Current Period Actual Expenditures	Prior Expenditures	Total YTD Actual Expenditures (B + C)	Running Balance
<i>ITEMIZE BUDGET CATEGORIES C-G ONLY</i>						
<b>A. Personnel</b>					\$ -	\$ -
<b>Subtotal</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>B. Fringe Benefits</b>					\$ -	\$ -
<b>Subtotal</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>C. Equipment</b>					\$ -	\$ -
<b>Subtotal</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>D. Supplies</b>						
OO-45.2 Assessments License		\$ 300.00	\$ 300.00	\$ -	\$ 300.00	
Y-OQ2.01 Assessments License		\$ 300.00	\$ 300.00	\$ -	\$ 300.00	
Y-OQ SR Assessments License		\$ 300.00	\$ 300.00	\$ -	\$ 300.00	
Shipping for assessments		\$ 25.00	\$ 25.00	\$ -	\$ 25.00	
<b>Subtotal</b>		\$ 925.00	\$ 925.00	\$ -	\$ 925.00	\$ -
<b>E. Contractual Costs</b>						
FFT therapist or intake specialist		\$ 14,075.00	0	\$ -	\$ -	
<b>Subtotal</b>		\$ 14,075.00	\$ -	\$ -	\$ -	\$ 14,075.00
<b>F. Construction</b>						
<b>Subtotal</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>G. Other</b>						
Functional Family Therapy - Phase I training		\$ 36,000.00	\$ 36,000.00	\$ -	\$ 36,000.00	\$ -
Travel costs for FFT Phase I training x 10		\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00
Lodging costs for FFT Phase I training x 20 days		\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00
Local transportation cost for FFT Phase I		\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00
Meals for FFT Phase I training		\$ 798.00	\$ 234.26	\$ -	\$ 234.26	\$ 563.74
Parking for FFT Phase I training		\$ 260.00	\$ -	\$ -	\$ -	\$ 260.00
Travel FFT trainees		\$ 697.00	\$ -	\$ -	\$ -	\$ 697.00
Lodging for FFT trainees x 8 days		\$ 1,200.00	\$ 863.96	\$ -	\$ 863.96	\$ 336.04
Meals for FFT trainees x 10 days		\$ 420.00	\$ 395.23	\$ -	\$ 395.23	\$ 24.77
<b>Subtotal</b>		\$ 49,075.00	\$ 37,493.45	\$ -	\$ 37,493.45	\$ 11,581.55
<b>Total Direct Cost</b>		\$ 64,075.00	\$ 38,418.45	\$ -	\$ 38,418.45	\$ 25,656.55
<b>H. Indirect Costs</b>						
<b>Total Indirect Cost</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		\$ 64,075.00	\$ 38,418.45	\$ -	\$ 38,418.45	\$ 25,656.55
<b>Program Income</b>						

I CERTIFY THAT THIS REPORT IS A TRUE AND ACCURATE ACCOUNTING OF ALLOWABLE GRANT EXPENDITURES.

Must Be Signed By CEO or CFO: Rebecca Thornton

Title: Staff Accountant

Date: 9-19-2016

Submit Report To:

WVDHHR/BCF/OPERATIONS  
Division of Grants and Contracts  
350 Capitol Street, Room 730  
Charleston, WV 25301-3711

Department Use Only

Reviewed & Approved by BCF/Operations/Division of Grants & Contracts

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

WV DHR/BCF/OFA - EXPENDITURE REPORT

Agency Name	FAMILY OPTIONS PROVIDERS INC			
Report Period	Quarter 2			
Grant Number	Q160706	Grant Type	BCF - Functional Family Therapy	
Check One:	<input type="checkbox"/> MONTHLY REPORT	<input checked="" type="checkbox"/> QUARTERLY REPORT	<input type="checkbox"/> REVISED REPORT	<input type="checkbox"/> FINAL REPORT

FINANCIAL INFORMATION	A	B	C	D	E
Category	Approved Budget	Current Period Actual Expenditures	Prior Expenditures	Total YTD Actual Expenditures (B + C)	Running Balance
ITEMIZE BUDGET CATEGORIES C-G ONLY					
<b>A. Personnel</b>					
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
<b>B. Fringe Benefits</b>					
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
<b>C. Equipment</b>					
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
<b>D. Supplies</b>					
OO-45.2 Assessments License	\$ 300.00		\$ 300.00	\$ 300.00	
Y-OO2.01 Assessments License	\$ 300.00		\$ 300.00	\$ 300.00	
Y-OO SR Assessments License	\$ 300.00		\$ 300.00	\$ 300.00	
Shipping for assessments	\$ 25.00		\$ 25.00	\$ 25.00	
Subtotal	\$ 925.00	\$ -	\$ 925.00	\$ 925.00	\$ -
<b>E. Contractual Costs</b>					
FFT therapist or intake specialist	\$ 14,075.00	\$ 10,360.40	\$ -	\$ 10,360.40	
Subtotal	\$ 14,075.00	\$ 10,360.40	\$ -	\$ 10,360.40	\$ 3,714.60
<b>F. Construction</b>					
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
<b>G. Other</b>					
Functional Family Therapy - Phase I training	\$ 36,000.00		\$ 36,000.00	\$ 36,000.00	\$ -
Travel costs for FFT Phase I training x 10	\$ 6,000.00	\$ 1,475.84	\$ -	\$ 1,475.84	\$ 4,524.16
Lodging costs for FFT Phase I training x 20 days	\$ 3,000.00	\$ 384.23	\$ -	\$ 384.23	\$ 2,615.77
Local transportation cost for FFT Phase I	\$ 700.00	\$ 168.42	\$ -	\$ 168.42	\$ 531.58
Meals for FFT Phase I training	\$ 798.00		\$ 234.26	\$ 234.26	\$ 563.74
Parking for FFT Phase I training	\$ 260.00		\$ -	\$ -	\$ 260.00
Travel FFT trainees	\$ 697.00	\$ 916.05	\$ -	\$ 916.05	\$ (219.05)
Lodging for FFT trainees x 8 days	\$ 1,200.00	\$ 460.31	\$ 863.96	\$ 1,344.27	\$ (144.27)
Meals for FFT trainees x 10 days	\$ 420.00	\$ 210.00	\$ 395.23	\$ 605.23	\$ (185.23)
Subtotal	\$ 49,075.00	\$ 3,634.85	\$ 37,493.45	\$ 41,128.30	\$ 7,946.70
<b>Total Direct Cost</b>	\$ 64,075.00	\$ 13,995.25	\$ 38,418.45	\$ 52,413.70	\$ 11,661.30
<b>H. Indirect Costs</b>					
<b>Total Indirect Cost</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	\$ 64,075.00	\$ 13,995.25	\$ 38,418.45	\$ 52,413.70	\$ 11,661.30
<b>Program Income</b>					

I CERTIFY THAT THIS REPORT IS A TRUE AND ACCURATE ACCOUNTING OF ALLOWABLE GRANT EXPENDITURES.

Must Be Signed By CEO or CFO: Rebecca Thurston  
 Title: Staff Accountant Date: 9-19-2016

Submit Report To: **WV DHR/BCF/OPERATIONS**  
 Division of Grants and Contracts  
 350 Capitol Street, Room 730  
 Charleston, WV 25301-3711

Department Use Only: **Reviewed & Approved by BCF/Operations/Division of Grants & Contracts**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



West Virginia Department of Health & Human Resources  
Bureau for Children & Families

Submit Original Invoice to:  
WV DHHR/BCF/OPERATIONS  
Division of Grants and Contracts  
350 Capitol Street, Room 730  
Charleston, WV 25301-3711

INVOICE

Grantee Name: FAMILY OPTIONS PROVIDERS INC  
Grantee Address: 550 N EISENHOWER DR STE A  
BECKLEY, WV 25801  
Grant Number: G160706  
Encumbrance Number: 1600003843

Invoice Period:	Supplemental Invoice 2016	
Invoice Number:	1600003843	13
Invoice Amount:	\$	3,919.65
Adjustment:		
Adjusted Invoice Amount:	\$	3,919.65

Grantee WV Vendor #	000000100592
Grantee Address Code	

Supplemental Invoice 2016  
13

*Rebecca Thornton, Staff Accountant*  
Authorized Grantee Representative Signature (Blue Ink)

9-19-2016  
Date

DHHR GRANTS & CONTRACTS USE ONLY

Contract Specialist Signature Approval \_\_\_\_\_ Date \_\_\_\_\_

Grants and Contracts Director Signature Approval \_\_\_\_\_ Date \_\_\_\_\_

DHHR FINANCIAL USE ONLY

West Virginia State Auditor - this is your authority to issue a warrant in an amount not to exceed: \$ 3,919.65

BCF Payments & Vendor Maintenance Signature Approval \_\_\_\_\_ Date \_\_\_\_\_

BFY	Fund	Sub-Fund	Dept	Unit	Appr	Obj	Sub-Object	%age	Payment Amount
2017	5074	0000	0511	3149	09900	3256	0000	100.00%	\$ 3,919.65
0	0	0	0	0	0	0	0	0.00%	\$ -
0	0	0	0	0	0	0	0	0.00%	\$ -
0	0	0	0	0	0	0	0	0.00%	\$ -
0	0	0	0	0	0	0	0	0.00%	\$ -
Total Payment									\$ 3,919.65

JAN 17 2017

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

Date Received

<b>Grant Number:</b> G160706		<b>Grantee Name:</b> Family Options Providers, Inc.	
<b>Grantee FEIN:</b> 030515708		<b>WV OASIS Vendor #:</b> 100592	<b>Contact Name:</b> Rebecca Thornton
<b>Contact Email Address:</b> becky@familyoptionsproviders.com		<b>Contact Phone:</b> (304) 254-9610	
<b>Grantee Mailing Address:</b> 550 N.Eisenhower Drive Suite A Beckley, WV 25801			
<b>Total Amount of Grant Award:</b> \$64,075.00		<b>Grant Period:</b> January 1st, 2016-June 30th, 2016	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$48,494.05
Amount Anticipated		\$3,919.65
<b>Total Grant Revenues</b>		<b>\$52,413.70</b>

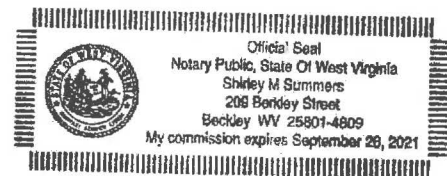
Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		
Fringe Benefits		
Equipment		
Supplies		\$925.00
Contractual Costs		\$10,360.40
Construction		
Other		\$41,128.30
Indirect Cost		
<b>Total Grant Expenditures</b>		<b>\$52,413.70</b>

Ending Grant Balance (Revenues – Expenditures) \$0.00

Grant Funds Returned to the DHHR \$0.00

*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: Rebecca Thornton Date: 9-19-2016  
 Printed Name and Title: Rebecca Thornton, Staff Accountant  
 Taken, sworn and subscribed before me this 19<sup>th</sup> day of September, 2016.  
 Notary Public Signature: Shirley M. Summers  
 My Commission Expires: September 26, 2021





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

<b>Grant Number:</b>	<b>Grantee Name:</b>		
G160706	Family Options Providers, Inc.		
<b>Grantee FEIN:</b>	<b>wvOASIS Vendor #:</b>	<b>Contact Name:</b>	
030515708	100592	Becky Thornton	
<b>Contact Email Address:</b>		<b>Contact Phone:</b>	
becky@familyoptionsproviders.com		(304) 254-9610	
<b>Grantee Mailing Address:</b>			
550 N.Eisenhower Drive Suite A Beckley, WV 25801			
<b>Total Amount of Grant Award:</b>		<b>Grant Period:</b>	
\$64,075.00		January 1st, 2016-June 30th, 2016	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$48,494.05
Amount Anticipated		
<b>Total Grant Revenues</b>		\$48,494.05

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		
Fringe Benefits		
Equipment		
Supplies		\$925.00
Contractual Costs		\$8,270.40
Construction		
Other		\$39,298.65
Indirect Cost		
<b>Total Grant Expenditures</b>		\$48,494.05

Ending Grant Balance (Revenues – Expenditures)

Grant Funds Returned to the DHHR

*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: Becky Thornton Date: 8-22-2016

Printed Name and Title: Becky Thornton, Accountant

Taken, sworn and subscribed before me this 22<sup>nd</sup> day of August, 2016.

Notary Public Signature: Shirley M. Summers

My Commission Expires: September 26, 2021

DHHR - Finance

Revised May 2015  
 AUG 30 2016

Date Received

