



Brooke Hancock Family Resource Network Grant G180024

Independent Accountant's Report on
Applying Agreed-Upon Procedures
July 1, 2017 to June 30, 2018



Dan Wilson, CPA, MBA
(deceased)
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Dennis Kozicki, CPA
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CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors of the Brooke Hancock Family Resource Network:

We have performed the procedures enumerated below, which were agreed to by the Brooke Hancock Family Resource Network (BHFRN) and the West Virginia Department of Health and Human Resources (DHHR) related to BHFRN's compliance with DHHR Grant G180024 during the period July 1, 2017 to June 30, 2018. The BHFRN's management is responsible for its compliance with the specified requirements of the grant. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Agreed Upon Procedures

Review the grant agreement and any grant 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.

Verify whether the funds received under the grant (as reported on the sworn statement of expenditures) were correctly authorized, recorded, and deposited in the appropriate organizational accounts.

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.

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

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

Findings

See Exhibit A.

No exceptions noted.

No exceptions noted.

No exceptions noted.

No exceptions noted.

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.

No exceptions noted.

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).

No exceptions noted.

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

No exceptions noted.

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.

3 exceptions noted from 432 transactions – See Exhibit B.

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 or project.

No exceptions noted.

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 compliance with the specified requirements. 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 BHFRN and the DHHR and is not intended to be, and should not be, used by anyone other than the specified parties.

Konjeki Hughes Tickerhoff PLLC

Wheeling, West Virginia,
June 26, 2020.

Brooke Hancock Family Resource Network

Purpose of Grant (G180024) – Statement of Work

In Home Family Education (IHFE) programs provide information, parent education, and support to families with young children in their homes. IHFE programs are aimed at strengthening and supporting families by increasing protective factors that can reduce the likelihood of child abuse and neglect. IHFE programs are also aimed at meeting federal benchmarks prescribed by the Office of Maternal, Child, and Family Health (OMCFH), West Virginia Home Visitation Program (WVHVP).

IHFE services are voluntary and are made available to families who are expecting a child or who have a child under age three or five (depending on the program model). Programs will enroll at least eighty percent of families prenatally. Services are provided by trained in home family educators who assist families using a strength-based approach that values and supports parents, increases knowledge of parenting and child development, links families to services and opportunities, and promotes positive relationships with parents and between parent and child. Examples of assistance provided by trained in home family educators:

- Help parents understand the importance of regular prenatal care.
- Support mothers through labor and delivery.
- Encourage timely immunizations and help parents deal with their children's health problems.
- Educate parents about the importance of early learning and literacy and help them become more involved in their children's education.
- Provide parents with information about normal child growth and development and ways to apply that knowledge to their children.
- Connect families with resources in their community to help them reach their goals.
- Help families stay together safely.

IHFE programs play a vital role in early child development and in the prevention of child abuse and neglect. These programs are an integral part of the overall system of early care and education in West Virginia. The Department's vision, for all early childhood programs, supports healthy early childhood growth and development. IHFE programs support that vision with a service delivery system that measures the following federal benchmarks:

- Work with families to improve prenatal, maternal, and newborn health.
- Demonstrate improvements in child health and development, including prevention of child injuries, child abuse, neglect or maltreatment, and reduction in Emergency Room (ER) visits.
- Demonstrate improvements in school readiness and achievement for children enrolled in home visiting services.
- Implement culturally competent home visiting services through approved curricula that provide positive health and child development for families served.
- Work to reduce crime and domestic violence cases with families enrolled for home visiting services.
- Assist families served with improvements in economic self-sufficiency.
- Increase efforts to coordinate referrals with other home visiting models available within the county, community resources and family support networks.
- Establish a local Continuous Quality Improvement (CQI) team to work with the WV Home Visitation Stakeholders group and the Bureau for Children and Families (BCF) on quality assurance reviews.

Brooke Hancock Family Resource Network

Exceptions Noted – Grant G180024

Compliance Requirement

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.

3 exceptions noted from
432 transactions

Lack of appropriate documentation:

<u>Exception Noted</u>	<u>Expenditure Category (Account)</u>	<u>Period</u>	<u>Further Information</u>
1	Payroll	December 2017	Hours worked documented incorrectly
2	Payroll	January 2018	Hours worked documented incorrectly
3	Payroll	January 2018	Hours worked documented incorrectly



Brooke Hancock Family Resource Network Grant G180151

Independent Accountant's Report on
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July 1, 2017 to June 30, 2018



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

Findings

See Exhibit A.

No exceptions noted.

No exceptions noted.

No exceptions noted.

No exceptions noted.

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.

No exceptions noted.

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).

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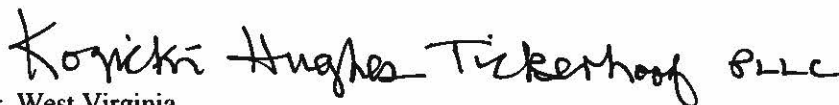
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Wheeling, West Virginia,
June 26, 2020.

Brooke Hancock Family Resource Network

Purpose of Grant (G180151) – Statement of Work

Family and Community Support Program

The Bureau for Behavioral Health and Health Facilities (BBHBF) supports evidence-based practices that promote social and emotional wellbeing, prevention approaches, person-centered interventions and self-directed and/or recovery driven support services.

Engagement Services include evaluation and service planning support needed to address the complex needs of individuals and their families impacted by behavioral health disorders.

The Family Support Program and Community Engagement Specialist Program, (formerly known as Care Coordination Program) enhance the quality of life for individuals who live in home and community settings. Based on this common expectation, the BBHBF offers a newly envisioned Family and Community Support model to sustain and eventually grow support resources for individuals statewide. The model relies on a regional infrastructure of Family and Community Support Councils, volunteer and staff engagement of families and resources, and a pool of Supplemental Flex Funds.

Family and Community Support Programs assist individuals to live at home and in the community by identifying resources and aligning processes designed to support persons with disabilities in integrated settings, with emphasis on individualizing and maximizing community resources. Many of the challenges and opportunities experienced by people seeking to live a life of quality in the community are common, regardless of disability. Individuals and families want and need information about resources, access to services and flexible funding to address emergency and/or extraordinary needs, and support from peers and professionals.

Target Population:

- Individuals who have developmental disabilities, as defined by the West Virginia Family Support Act, who reside with their family in their natural home. A priority population to be served through the program is families of individuals on the Intellectual/Developmental Disabilities (IDD) Waiver "waiting list" as defined in Benjamin H. v. Joan Ohl and those who are not eligible for Home and Community Based Services Waiver programs.
- Individuals with serious mental illness, substance use, co-occurring or co-existing disorder(s) receiving support through a Community Engagement Specialist (CES) to maintain their community stability and prevent involuntary hospitalization.

The Grantee will:

- 1) Assure the Family and Community Support Council(s):
 - a. Develop and implement policies and procedures consistent with statutory requirements with guidance from the State Family and Community Support Council for the following areas:
 - i. Council membership and recruitment, as well as election of Family and Community Support Chairperson(s);
 - ii. Application process for accessing Family and Community Support Program (FCSP) services, including;
 - iii. Guidelines for reviewing application requests for goods and services, including emergency requests and grievance process.
 - b. Have a plan in place to use individual and family feedback to guide recommendations/changes to Family and Community Support Program.
- 2) Educate individuals and families about community resources and how to navigate/access assistance beyond the Supplemental Flex Funds.

- 3) Develop partnerships with various state and community stakeholders to leverage available resources and address service gaps.
- 4) Establish policies and procedures to partner with CES grantees for:
 - a. referring individuals/families who need assistance with navigating the service system,
 - b. accessing and documenting use of the Supplemental Flex Fund.
- 5) Establish one peer to peer support or educational group
- 6) Provide information to individuals/families to increase their ability to make informed decisions about services and supports, including but not limited to:
 - a. one peer to peer opportunities
 - b. support or educational group opportunities
 - c. self-advocacy training
- 7) Provide information quarterly (or more often if requested) to Regional and State FCSP Councils, and intellectual/developmental disability stakeholders about family issues for the purpose of promoting systems change.



Brooke Hancock Family Resource Network Grant G180194

Independent Accountant's Report on
Applying Agreed-Upon Procedures
July 1, 2017 to June 30, 2018



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CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Findings

See Exhibit A.

No exceptions noted.

No exceptions noted.

No exceptions noted.

No exceptions noted.

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.

No exceptions noted.

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).

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

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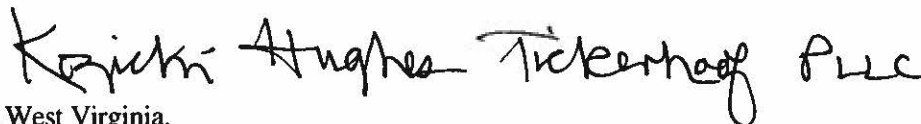
No exceptions noted.

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No exceptions noted.

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Wheeling, West Virginia,
June 26, 2020.

Brooke Hancock Family Resource Network

Purpose of Grant (G180194) – Statement of Work

Family Resource Center Program

Grantee is responsible for the operation of a Family Resource Center (FRC) which targets programs and services to families with children 0-18 years of age or through High School graduation age. Grantee will serve the identified geographic regions/communities. Services are voluntary and available to all interested families. Grantee will conduct primary prevention services based on the protective factors and the family support approach. Grantee will employ one full time equivalent director for the program. The director will have decision making authority in regards to program components, staff training, and financial management. The Family Resource Center must have an independent Board of Directors and cannot share a Board with the fiscal agent. if a fiscal agent is used.

Family Resource Centers (FRCs) are warm and welcoming places in the community where any family member with children up to age 18 or pregnant families can go, not only in times of need, but as a regular part of day-to-day life. FRCs may offer parent education classes, child development activities, parent-to parent support groups, after school and academic enrichment, General Educational Development (GED) and literacy instruction, health information, and referrals to programs, activities and services in the community. The specific services are designed in accordance with the needs of the community.

The Protective Factors are strengths that can be built in all families that strengthen parental capacity and reduce the risk factors associated with abuse and neglect. It fits very well with the family support approach which embodies concept and practice to include (adapted from Standards for Prevention Programs: Building Success through Family Support/ Family Support America):

- Services are responsive and adapt to family needs, involving family members in service planning, delivery, and evaluation.
- Programs are embedded in local communities in order to best access services and develop partnerships within community. Services are integrated as a part of a continuum of services offered by the community and respond to individual community needs.
- Linkages to both formal (agencies and services) and informal (peers) support networks to provide support and reduce isolation are provided.
- Services are available to all families in the community and are voluntary.
- Program services are targeted to families and children early in order to support the development of positive interactions and to intervene at the time of greatest brain development.
- Partnerships with parents as well as other community agencies are a primary focus of services.
- Parents are fully involved in decision making and guiding programs. Resources within the community work collaboratively to maximize and capitalize on available services.
- Program services are developmentally appropriate for the stages and developmental tasks of participants. Program focuses on building on families' strengths.
- Programs are easily accessible and provide outreach to engage families and build relationships.



Brooke Hancock Family Resource Network Grant G180258

Independent Accountant's Report on
Applying Agreed-Upon Procedures
July 1, 2017 to June 30, 2018



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CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report on Applying Agreed-Upon Procedures

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We have performed the procedures enumerated below, which were agreed to by the Brooke Hancock Family Resource Network (BHFRN) and the West Virginia Department of Health and Human Resources (DHHR) related to BHFRN's compliance with DHHR Grant G180258 during the period July 1, 2017 to June 30, 2018. The BHFRN's management is responsible for its compliance with the specified requirements of the grant. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

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

Findings

See Exhibit A.

No exceptions noted.

No exceptions noted.

No exceptions noted.

No exceptions noted.

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.

No exceptions noted.

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).

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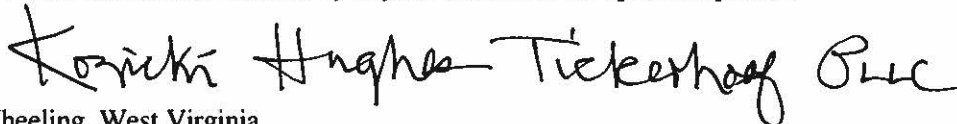
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Wheeling, West Virginia,
June 26, 2020.

Brooke Hancock Family Resource Network

Purpose of Grant (G180258) – Statement of Work

Family Resource Networks (FRNs) are organizations that understand and are responsive to the needs and opportunities in West Virginia (WV) communities. Partnering with citizens and local organizations, the FRNs develop, coordinate, and administer innovative projects and provide needed resources.

FRNs are a local community organization charged with service coordination, needs and resource assessment, planning, community mobilization and evaluation to improve service systems for children and families. FRNs provide indirect services, including managing, supervising, and coordinating a variety of programs and initiatives in their respective community. FRNs provide services to those dealing directly with children and families, specifically organizations and groups.

FRNs will be tasked with supporting community collaboration and partnerships to assist with the goals of Safe at Home WV by supporting families and keeping children in their home communities.

Safe at Home WV allows the state to identify and expand in-home and community-based services. The key to success for Safe at Home WV is for communities (families, civic organizations, social services agencies, medical providers, mental health providers, community leaders, and government agencies) to be fully engaged.

Safe at Home WV will depend on functioning FRNs, Community Collaborative Groups, and Regional Children's Summits communicating what needs exist and collaborating to ensure that community needs are addressed.

The Grantee will:

- 1) Identify existing services and service gaps in the community through the collaborative process (includes FRN Community Members, Community Collaborative Groups and Regional Children Summits).
- 2) Plan and organize opportunities for all stakeholders to work together to coordinate efforts to obtain new resources to fill identified gaps in services and supports.
- 3) Promote opportunities for families, agencies and all stakeholders to increase knowledge, involvement and satisfaction with collaboration and coordination efforts of the FRN.
- 4) Engage in programs, trainings, outreach, and linkage/referral to address the needs and opportunities in each county.



Brooke Hancock Family Resource Network Grant G180632

Independent Accountant's Report on
Applying Agreed-Upon Procedures
September 30, 2017 to September 29, 2018



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Findings

See Exhibit A.

No exceptions noted.

No exceptions noted.

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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.

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3 exceptions noted from 514 transactions – See Exhibit B.

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Wheeling, West Virginia,
June 26, 2020.

Brooke Hancock Family Resource Network

Purpose of Grant (G180632) – Statement of Work

The Maternal, Infant, and Early Childhood Home Visiting Program is designed : (1) to strengthen and improve the programs and activities carried out under Title V; (2) to improve coordination of services for at risk communities; and (3) to identify and provide evidence-based home visiting programs/models to improve outcomes for families who reside in at risk communities.

The grantee will collaborate with the West Virginia Home Visitation Program (WVHVP), the West Virginia (WV) Home Visitation Stakeholders group, existing community organizations, health care professionals, state agencies and the general public to assure effective coordination and delivery of critical health, development, early learning, child abuse and neglect prevention, and family support services to the families served.

The grantee will provide support, training, and quality enhancement to the selected home visitation model determined for the geographic area. The model will be carried out within the framework of nationally recognized evidence-based standards that have shown effectiveness in delivering a range of services to prenatal(s) and children up to age 5.

Geographic Area: Brooke, Hancock and Marshall counties

The Grantee will:

- 1) Work with families served to improve prenatal, maternal, and newborn health.
- 2) Demonstrate improvements in child health and development, including prevention of child injuries, child abuse, neglect or maltreatment, and reduction in Emergency Room (ER) visits.
- 3) Demonstrate improvements in school readiness and achievement for children enrolled in home visiting services.
- 4) Implement culturally competent home visiting services through approved curricula that provide positive health and child development for families served.
- 5) Work to reduce domestic violence cases with families enrolled for home visiting services.
- 6) Assist families served with improvements in economic self-sufficiency.
- 7) Increase efforts to coordinate referrals with other home visiting models available within the county, community resources and family support networks.
- 8) Expand services for families served within geographic area.

Brooke Hancock Family Resource Network

Exceptions Noted – Grant G180632

Compliance Requirement

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.

**3 exceptions noted from
514 transactions**

Lack of appropriate documentation:

<u>Exception Noted</u>	<u>Expenditure Category (Account)</u>	<u>Period</u>	<u>Further Information</u>
1	Payroll	December 2017	Hours worked documented incorrectly
2	Payroll	January 2018	Hours worked documented incorrectly
3	Payroll	January 2018	Hours worked documented incorrectly