

**RESCARE, WV**

**SCHEDULE OF WEST VIRGINIA STATE GRANTS**

YEAR ENDED June 30, 2015

DHHR - Finance

JUL 1 2017

Date Received

## INDEPENDENT AUDITORS' REPORT

To the West Virginia Director  
ResCare, WV  
Dunbar, West Virginia

We have examined management's assertion that the Schedule of West Virginia State Grants of ResCare, WV for the grant period ended June 30, 2015 properly reflects grant activity and that the grant funds reported as disbursed on the Schedule of West Virginia State Grants were made for the purposes intended when the grants were made. ResCare WV's management is responsible for the assertion over compliance and the presentation of the Schedule of West Virginia State Grants. Our responsibility is to express an opinion based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about management's assertion over compliance and the presentation of the Schedule of West Virginia State Grants, in all material respects. An examination involves performing procedures to obtain evidence that ResCare, WV complies with management's assertion and fairly presents the Schedule of West Virginia State Grants in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion or the presentation of the Schedule of West Virginia State Grants, whether due to error or fraud. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertion referred to above is fairly stated in all material respects, based on the grant funds reported as disbursed on the Schedule of West Virginia State Grants for ResCare, WV, for the grant period ended June 30, 2015, were made for the purposes intended when the grants were made.

*Gray, Griffith & Mays, a.c.*


June 27, 2017

*RESCARE, WV*  
P.O. Box 484  
Dunbar, West Virginia 25064

June 27, 2017

Gray, Griffith & Mays, a.c.  
Suite 400  
707 Virginia Street, East  
Charleston, West Virginia 25301

The following Schedule of West Virginia State Grants for the grant period ended June 30, 2015, represents a summary of West Virginia Grants activity for the period presented. It is management's assertion the disbursements of these grant funds were for the purposes intended when the grants were made.

  
Director

# RESCARE, WV

## SCHEDULE OF WEST VIRGINIA STATE GRANTS

Year Ended June 30, 2015

<u>Granting Agency</u>	<u>Spending Unit Number</u>	<u>Grant Award</u>	<u>Beginning of Year</u>	<u>Grant Receipts</u>	<u>Grant Expenditures</u>	<u>End of Year (Receivable) Owed</u>
West Virginia Department of Health & Human Services: Passed through the Office of Behavioral Health Services: Community Placement Services:						
Grant Number: G140048	0525-803	54,750	(12,034)	12,034	-	-
Grant Number: G140048	0525-219	234,057	(37,594)	37,594	-	-
Grant Number: G150318	0506-219	54,750	-	35,101	41,987	(6,886)
Grant Number: G150318	0506-219	<u>200,000</u>	<u>-</u>	<u>167,969</u>	<u>194,227</u>	<u>(26,258)</u>
Total			<u>\$ (49,628)</u>	<u>\$ 252,698</u>	<u>\$ 236,214</u>	<u>\$ (33,144)</u>

See accompanying management's assertion and independent auditors' report.

# RESCARE, WV

## SCHEDULE OF WEST VIRGINIA STATE GRANTS (Continued)

Year Ended June 30, 2015

<u>Findings and Questioned Costs</u>	<u>Questioned Costs</u>
2015-1 During our examination of expenses for grant #15-0318, Colin Anderson Center Supplement, we noted an instance in which a reimbursement for supplies was requested on the grant previously repaid by the client.	\$ 330
2015-2 During our examination of expenses for grant #15-0318, Developmental Disabilities Community Supports Services, we noted an instance in which payroll expense for an employee was charged to the grant twice.	<u>60</u>
	<u>\$ 390</u>