

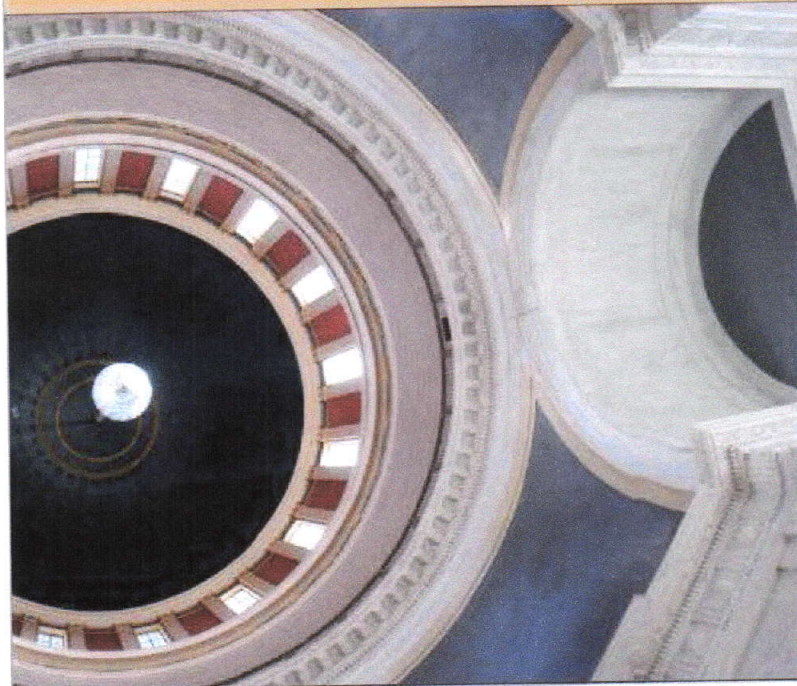
LEGISLATIVE POST AUDIT REPORT

WEST VIRGINIA BUREAU FOR CHILDREN AND FAMILIES
WEST VIRGINIA CHILDREN'S TRUST FUND (5469)

For the Period July 1, 2011 - June 30, 2012

AUDIT SUMMARY

- Previous Post Audit Recommendations
- Compliance with Provisions of the Grant Agreement
- Determine if Unauthorized Application of Grant Funds Remains an Issue



WEST VIRGINIA LEGISLATIVE AUDITOR
POST AUDIT DIVISION



Aaron Allred - *Legislative Auditor*
Stacy Sneed, CPA - *Director*

Room 329 W, Building 1
1900 Kanawha Boulevard East
Charleston, West Virginia 25305
phone: (304) 347 - 4880

LEGISLATIVE POST AUDITS SUBCOMMITTEE

Senate

President Jeff Kessler, Chairman
Roman Prezioso
Mike Hall

House

Speaker Tim Miley, Chairman
Brent Boggs
Tim Armstead

**WEST VIRGINIA LEGISLATIVE AUDITOR
LEGISLATIVE POST AUDIT DIVISION**

Aaron Allred
Legislative Auditor

Stacy L. Sneed, CPA, CICA
Director

John J. Signore, CPA
Audit Manager

Deanna Lyons, Auditor III
Auditor-in-Charge

Amanda L. Copeland, Auditor I
Matthew R. Thomas, Auditor I
Staff Auditors

Legislative Post Audit Division
Building 1, Room W-329
1900 Kanawha Blvd., East
Charleston, WV 25305-0610
(304) 347-4880

Post audit reports are available on-line at
www.legis.state.wv.us/Joint/postaudit/reports.cfm.

For more information about the Legislative Post Audit Division, please visit our website at
www.legis.state.wv.us/Joint/postaudit/postaudit.cfm.

WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division
Building 1, Room W- 329
1900 Kanawha Blvd. East
Charleston, WV 25305-0610



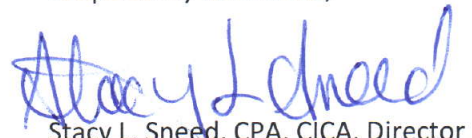
Area Code: (304)
Phone: 347-4880
Fax: 347-4889

The Joint Committee on Government and Finance:

In compliance with the provisions of the WV Code, §4-2, as amended, and §49-6C-1(c), we conducted a post audit of the West Virginia Children's Trust Fund (WVCTF) for the period July 1, 2011 through June 30, 2012.

We have conducted our audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Our audit disclosed certain findings, which are detailed in this report. Findings deemed inconsequential to the financial operations of the agency were discussed with management. The West Virginia Bureau for Children and Families (BCF), Administrator of the WVCTF, has responded to the audit findings; we have included the responses in Appendix A.

Respectfully submitted,


Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

SLS/dkl