

**WV DEPARTMENT OF HEALTH AND HUMAN RESOURCES**  
**Office of Accountability and Management Reporting**  
**Division of Compliance and Monitoring**

WV CODE §12-4-14 REPORT  
DESK REVIEW CHECKLIST

<b><i>Name of Organization:</i></b>
<b><i>FEIN Number:</i></b>
<b><i>Type of Report:</i></b>
<b><i>Report Period:</i></b>
<b><i>DHHR Grant Period(s):</i></b>
<b><i>Grant Agreement Number(s) and Commitment Number(s) Included in the Report:</i></b>
<b><i>Date Report Received by DHHR:</i></b>
<b><i>Date Report Submitted to Legislative Auditor, if applicable (See Questions 3 &amp; 4 Below):</i></b>

**Comments:**

Review Item	Yes	No	Ref.
<p><b>References Used: WV Code §12-4-14 &amp; Legislative Rule §148-18</b></p> <p><i>The reviewer should respond to each question with a check mark in the appropriate column. A “Yes” response is considered favorable and generally means the report complies with the reporting requirements. A “No” response is considered unfavorable which could possibly require action to correct the reporting deficiency and should be referenced in the Notes section of this review checklist.</i></p> <p><i>This checklist is neither all-inclusive nor intended to cover all reporting requirements that may be applicable to a particular WV Code §12-4-14 report.</i></p>			
<p>1. Does the report identify the following: (Legislative Rule 148-18-3.3.1)</p> <p>a. Amount of state grant award?</p> <p>b. Receipts of funds?</p> <p>c. Expenditures of funds?</p> <p>d. Time period being reported?</p>			
<p>a. Amount of state grant award?</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>b. Receipts of funds?</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>c. Expenditures of funds?</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>d. Time period being reported?</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>2. Does the report identify the scope of the report, which is to show that state grants were spent for the intended purposes? (WV Code §12-4-14(b)(3) and Legislative Rule §148-183.2)</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>3. Do the findings include any matters that could negatively affect or have a negative result on administration of the state grant and/or related program? (Legislative Rule §148-18-7.5)</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>4. Does the report contain any evidence of a reportable condition, significant deficiency, or violation, including deficiencies in internal control; illegal acts; violation of the provision of a contract or grant agreement; errors, or abuse that are required to be reported to the West Virginia Legislative Auditor within 30 days of receipt by the grantor? (WV Code 12-4-14(d)(3) &amp; Legislative Rule §148-18-7.5)</p>	<input type="checkbox"/>	<input type="checkbox"/>	

Reference	Notes