



Office of Inspector General

Appalachian Regional Commission

**Audit of Grant Award to
Eastern Panhandle Regional Planning and Development Council
Grant Number WV-21594**

Report Prepared by Regis & Associates, PC

Report Number 25-42

September 16, 2025

Appalachian Regional Commission
Office of Inspector General
1666 Connecticut Avenue, Suite 718
Washington, D.C. 20009



Office of Inspector General

Appalachian Regional Commission

September 16, 2025

TO: Brandon McBride, Executive Director

FROM: Clayton Fox, Inspector General

SUBJECT: Audit Report 25-42 – Eastern Panhandle Regional Planning and Development Council

This memorandum transmits the Regis & Associates, PC, report for the audit of costs charged to grant number WV-21594 per its agreement with the Appalachian Regional Commission. The objective of the audit was to determine if costs claimed were allowable, allocable, reasonable, and in conformity with the Commission's award terms and conditions and Federal financial assistance requirements. In addition, the audit determined whether the performance measures were reasonable, supported, and fairly represented to the Commission.

Regis & Associates, PC, is responsible for the attached audit report and the conclusions expressed in this report. The auditors issued no recommendations in the report. We do not express any opinion on the conclusions presented in the audit report. To fulfill our responsibilities, we:

- Reviewed the approach to and planning of the audit;
- Evaluated the qualifications and independence of the auditors;
- Monitored the progress of the audit at key points;
- Coordinated periodic meetings, as necessary;
- Reviewed the draft and final audit reports; and
- Coordinated the issuance of the audit report.

We thank your staff for the assistance extended to the auditors during this audit. Please contact me at 202-884-7675 if you have any questions regarding the report.

*Report on Performance Audit
of
Appalachian Regional Commission
Grant Number WV-21594-I
for the Period from October 1, 2023, to December 31, 2024*

*Awarded to
Eastern Panhandle Regional Planning and Development Council*

*Prepared for the Appalachian Regional Commission -
Office of the Inspector General*

*Auditee: Eastern Panhandle Regional Planning and Development Council
As of Date: September 12, 2025*


MANAGEMENT CONSULTANTS &
CERTIFIED PUBLIC ACCOUNTANTS
1420 K Street, NW
Suite 910
Washington, DC 20005

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EXECUTIVE SUMMARY

Office of Inspector General
Appalachian Regional Commission
1666 Connecticut Avenue, NW; Suite 700
Washington, DC 20009

We conducted a performance audit (the audit) of grant agreement, number WV-21594-I, awarded by the Appalachian Regional Commission (ARC) to Eastern Panhandle Regional Planning and Development Council (the Grantee); with a grant performance period of October 1, 2023, to December 31, 2024. We conducted this performance audit at the request of the ARC Office of Inspector General, to assist it in its oversight of ARC grant funds. This performance audit engagement covers the period from October 1, 2023, to December 31, 2024.

The objectives of the performance audit were to determine whether: (1) program funds were managed in accordance with ARC and Federal grant requirements; (2) grant funds were expended, as provided for in the approved grant budget; (3) internal guidelines, including program (internal) controls, were adequate and operating effectively; (4) accounting and reporting requirements were implemented in accordance with accounting principles generally accepted in the United States of America (or other applicable accounting and reporting requirements); (5) matching requirements were met; (6) the reported performance measures were fair and reasonable; and 7) if the requirements for the performance of a Single Audit were met, the Grantee conducted such an audit and appropriately addressed any noted findings and recommendations related to the management of Federal awards.

We conducted this performance audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions, based on our audit objectives.

We conducted the planning and fieldwork phases of the audit during the period from March 31, 2025, through August 15, 2025. We determined that Eastern Panhandle Regional Planning and Development Council's financial management, administrative procedures, and related internal controls, were adequate to manage ARC's grant funds. There were no findings and recommendations resulting from this performance audit engagement.

We discussed the results of this performance audit with Eastern Panhandle Regional Planning and Development Council's officials at the conclusion of our fieldwork. Eastern Panhandle Regional Planning and Development Council's response has been included as Attachment 1 to this report.

Regis & Associates, PC appreciates the cooperation and assistance received from Eastern Panhandle Regional Planning and Development Council's and ARC's staff during this performance audit.

Regis & Associates, PC

Regis & Associates, PC
Washington, DC
September 12, 2025

1420 K Street, NW Suite 910, Washington, DC 20005; Tel 202-296-7101; Fax: 202-296-7284; www.regiscpa.com

Background

The Appalachian Regional Commission (ARC) is a regional economic development agency, representing a unique partnership of Federal, state, and local governments. ARC-funded programs are used to support education and job training, healthcare, water and sewer systems, housing, highway construction, and other essentials of comprehensive economic development. ARC's staff is responsible for program development; policy analysis and review; grant development; technical assistance to states; and management and oversight. ARC grants are made to a wide range of entities; including local development districts, state ARC Offices, state and local governments, educational establishments, nonprofit organizations, and for a variety of economic development projects.

On January 3, 2024, the Appalachian Regional Commission awarded Grant Number WV-21594-I, in the amount of \$62,483, to Eastern Panhandle Regional Planning and Development Council. As a condition of this award, the Grantee was required to contribute a matching amount of \$62,483 from Non-federal (local) sources. The period of performance of the grant was from October 1, 2023, through September 30, 2024. On October 1, 2024, ARC approved an amendment to extend the grant's period of performance to December 31, 2024. The performance audit engagement covers the period from October 1, 2023, to December 31, 2024.

The grant was awarded to Eastern Panhandle Regional Planning and Development Council, to help fund the preparation of an air cargo feasibility study for a regional airport and an industry sector market analysis for a local entrepreneurship center and to increase economic development in Berkeley County, West Virginia.

Objective, Scope, and Methodology

Objective

The general objectives of the performance audit were to determine whether Eastern Panhandle Regional Planning and Development Council expended grant funds in accordance with applicable requirements; and to report any resulting findings and questioned cost relating to internal controls and program performance; and compliance with provisions of the grant agreement, laws, and regulations.

Scope and Methodology

The Appalachian Regional Commission, Office of Inspector General, under Order Number ARC21P050, dated February 25, 2022; engaged Regis & Associates, PC to conduct a performance audit of Grant Number WV-21594-I, titled "Eastern Panhandle Economic Development Planning", which was awarded to the Grantee.

The budgeted amounts for the grant are presented below:

Exhibit – A: Schedule of Grant Budget			
<u>Object Class Category</u>	<u>Federal</u>	<u>Non-Federal</u>	<u>Total</u>
Contractual	\$ 62,483	62,483	\$ 124,966
Total	\$ 62,483	\$ 62,483	\$ 124,966

We conducted this performance audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions, based on our audit objectives.

The audit was conducted, using the applicable requirements contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); the ARC Code; and the Grant Agreement.

Our audit procedures included:

- Obtaining an understanding of the Grantee’s internal controls; assessing control risk; and determining the extent of testing needed, based on the control risk assessment.
- Reviewing written fiscal policies and administrative procedures for applicable grant activities.
- Assessing, on a test basis, evidence supporting the amounts; and the Grantee’s data and records.
- Assessing the accounting principles and significant estimates made by the Grantee.
- Evaluating the overall evidence and presentation of the records.
- Assessing whether the grant’s reported performance measures were fair and reasonable.
- Conducting other test procedures deemed necessary, based on our professional judgment.

Results

Based on the results of our testing and analysis on this performance audit, we determined that:

- 1) The grant funds were managed in accordance with ARC and federal grant requirements.
- 2) As of December 31, 2024, the Grantee had expended the entire grant budget amount of \$124,966.

Below, we have presented a Schedule of Claimed and Audit Recommended Cost as of December 31, 2024, which reflects the results of our audit.

Exhibit – B: Schedule of Claimed and Audit Recommended Costs							
As of December 31, 2024							
<u>Object Class Category</u>	<u>Claimed Costs</u>		<u>Questioned Costs</u>		<u>Audit Recommended</u>		
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>	<u>Total</u>
Contractual	\$ 62,483	\$ 62,483	-	-	\$ 62,483	\$ 62,483	\$ 124,966
Total	\$ 62,483	\$ 62,483	\$ -	\$ -	\$ 62,483	\$ 62,483	\$ 124,966

- 3) Internal guidelines, including program (internal) controls, were adequate and operating effectively. The Grantee had written policies and procedures for applicable grant activities, which we considered adequate for administering the grant.
- 4) Accounting and reporting requirements were implemented, in accordance with accounting principles generally accepted in the United States of America (or other applicable accounting and reporting requirements), including ARC requirements.
- 5) We determined that, as of December 31, 2024, the Grantee and its project partners contributed the required matching amount of \$62,483. These matching funds were properly supported and allowable under both Federal and ARC requirements.
- 6) We determined that the Grantee implemented effective policies and procedures to accurately capture, record, and report grant performance measures (i.e., communities served, communities improved, and plans/reports produced.) Based on our review of the Grantee's procedures, the performance results reported to ARC were fair and reasonable.
- 7) We verified that the Grantee did not meet the requirements for the performance of a Single Audit; and thus, it was not subject to the Single Audit requirements, under the Uniform Guidance.

Attachment 1: Grantee's Response



SERVING BERKELEY, JEFFERSON, & MORGAN COUNTIES

MEMORANDUM

Date: September 12, 2025

TO: Fidel Wambura, CPA, Senior Manager, Regis & Associates, PC
Robin Campbell, Manager, Regis & Associates, PC

FROM: Wishmyer, Jennifer - Eastern Panhandle Regional Planning and Development Council.

RE: Performance Audit of Grant Agreement Number WV-21594-I

Eastern Panhandle Regional Planning and Development Council has reviewed the grant audit draft report for WV-21594-I prepared and presented to us by Regis & Associates, PC. We concur with the report that was submitted and the audit result.

Thank you for the opportunity to review and respond to the report. On behalf of Eastern Panhandle Regional Planning and Development Council it was a pleasure working with you and your team and we look forward to working with you in the future.

Sincerely,

Jennifer Wishmyer