

**GREENBRIER COUNTY COMMITTEE ON
AGING, INC.**

**INDEPENDENT AUDITOR'S REPORT AND
RELATED FINANCIAL STATEMENTS**

SEPTEMBER 30, 2015

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

We have audited the accompanying financial statements of Greenbrier County Committee on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

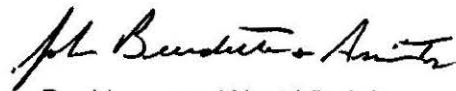
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greenbrier County Committee on Aging, Inc. as of September 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of revenues and support and schedule of expenditures of state awards are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2016, on our consideration of Greenbrier County Committee on Aging, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greenbrier County Committee on Aging, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia
May 31, 2016

GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2015

ASSETS

Current Assets

Cash and cash equivalents	\$ 51,890
Accounts receivable, net	4,999
Grants receivable	58,065
Prepaid expenses	<u>1,220</u>

Total current assets 116,174

Property and Equipment 407,079

TOTAL ASSETS \$ 523,253

LIABILITIES AND NET ASSETS

Current Liabilities

Line of credit	\$ 97,047
Accounts payable	6,245
Accrued wages and taxes	<u>34,771</u>

Total current liabilities 138,063

Net Assets

Unrestricted 385,190

TOTAL NET ASSETS 385,190

TOTAL LIABILITIES AND NET ASSETS \$ 523,253

The accompanying notes are an integral part of this statement

**GREENBRIER COUNTY COMMITTEE ON AGING
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Federal financial assistance	\$ 287,803	\$	\$ 287,803
State grant allocations	333,646		333,646
County commission assistance	22,500		22,500
Donations	33,542		33,542
Sliding scale fees	17,108		17,108
Contractual revenues	38,681		38,681
Project income	36,295		36,295
Interest income	24		24
Other	18,040		18,040
 Net assets released from restrictions:			
Restrictions released with time			
Total Revenue and Support	787,639		787,639
 EXPENSES			
Program Services			
Title III-B	88,731		88,731
Title III-D	4,623		4,623
Title III-E	32,442		32,442
Title III-C - congregate	114,480		114,480
Title III-C - home delivered	133,952		133,952
Lighthouse	98,324		98,324
Fair	61,688		61,688
Personal Care	59,785		59,785
LIFE	150,747		150,747
Support Services:			
Management and general	73,735		73,735
Total Expenses	818,507		818,507
Change in Net Assets	(30,868)		(30,868)
 NET ASSETS AT BEGINNING OF YEAR	416,058		416,058
NET ASSETS AT END OF YEAR	\$ 385,190	\$	\$ 385,190

The accompanying notes are an integral part of this statement

GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Salaries and wages	\$ 39,426	\$ 829	\$ 22,168	\$ 74,733	\$ 64,651
Fringe benefits	4,364	74	2,346	7,947	7,178
Travel	315	4	2,035	90	89
Printing and supplies	3,123	118	77	120	158
Repairs and maintenance	3,371	91	239	363	363
Communications and utilities	11,446	1,771	2,600	1,928	1,890
Depreciation					
Raw food				24,086	42,544
Disposables				1,172	6,071
Transportation expenses	14,219		71	2,549	8,488
Licenses and permits	359	30	142	147	200
Professional services	6,780	1,516	2,737	400	400
Insurance	5,200			795	795
Dues and subscriptions	40	158	27	32	32
Interest					
Other	88	32		118	1,093
	<u>\$ 88,731</u>	<u>\$ 4,623</u>	<u>\$ 32,442</u>	<u>\$ 114,480</u>	<u>\$ 133,952</u>

The accompanying notes are an integral part of this statement.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

<u>Lighthouse</u>	<u>Fair</u>	<u>Personal Care</u>	<u>LIFE</u>	<u>Management and General</u>	<u>Totals (Memorandum Only)</u>
\$ 60,744	\$ 46,515	\$ 35,120	\$ 76,303	\$ 13,981	\$ 434,470
7,065	5,571	3,824	10,221	1,655	50,245
9,460	1,432	4,742	3,690	351	22,208
77	77	154	5,216	839	9,959
292	173		9,809	27	14,728
1,649	1,637		14,376	15	37,312
				32,418	32,418
			223		66,853
					7,243
1,709	1,641	26	12,772	1,777	43,252
302	73	202	301	130	1,886
15,333	3,226	13,959	12,329	1,200	57,880
		1,064	4,360	1,134	13,348
27	19	38	1,098		1,471
				5,583	5,583
1,666	1,324	656	49	14,625	19,651
<u>\$ 98,324</u>	<u>\$ 61,688</u>	<u>\$ 59,785</u>	<u>\$ 150,747</u>	<u>\$ 73,735</u>	<u>\$ 818,507</u>

GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (30,868)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	32,418
(Increase) decrease in operating assets:	
Accounts and grants receivable	(26,435)
Prepaid expenses	59
Increase (decrease) in operating liabilities:	
Accounts payable	(347)
Accrued wages payable and taxes	<u>5,264</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(19,909)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

NET CASH USED IN INVESTING ACTIVITIES

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from short-term borrowing	<u>17,584</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>17,584</u>

Decrease in cash and cash equivalents	(2,325)
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CASH AND CASH EQUIVALENTS, beginning of year	<u>54,215</u>
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CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 51,890</u></u>
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SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Interest paid during the year	<u><u>\$ 5,583</u></u>
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The accompanying notes are an integral part of this statement

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

The Greenbrier County Committee on Aging, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Greenbrier County, West Virginia. The purpose of the Organization is to study and document the needs of the seniors, to encourage, promote and aid in the establishment of programs for the seniors, to conduct programs of public education in the problems of aging, to utilize opportunities to establish demonstration programs, and to implement state and local programs for the aging that no other agency is implementing.

This summary of significant accounting policies of the Greenbrier County Committee on Aging, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are the representation of management, who is responsible for their integrity and objectivity.

Basis of Accounting

The financial statements of Greenbrier County Committee on Aging, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Allowance for Doubtful Accounts

The Organization uses the allowance method for accounting for bad debts. Management feels the accounts and grants receivable shown on the balance sheet are fully collectible.

Inventories

Inventories of raw food, materials and supplies are deemed immaterial and are accordingly expensed as purchased.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Organization has adopted a \$ 5,000 capitalization policy whereby all property and equipment over \$ 5,000 is depreciated using the straight-line method over its estimated useful life. In addition, all property and equipment purchased with grant monies must be used and disposed of in accordance with the grantor agency's policies. Maintenance and repairs are expensed as incurred.

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

Federal and State Grants

Grants Monies are received on as need basis in which the Organization requests monies that it feels it will need in the immediate future; this is utilized for Title III-B, Title III-D, Title III-E and LIFE grants. Upon completion of a grant year, any unexpected money has to be approved for carryover to the next grant year, but if approval is denied, the money has to be reimbursed to the grantor.

Title III-C monies are received on a meal reimbursement basis but not to exceed the total grant award. Upon completion of the grant year, any expended monies are restricted for future Title III-C program operating expenses. Lighthouse and Fair are received on a per unit of service basis. Total federal and state grant revenues for the year ended September 30, 2015, was \$ 287,803 and \$ 333,646 respectively.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Donated Services

The members of the Board of Directors receive no fees for performing their duties as members, officers, or special committee members. However, no revenues or expenses have been recorded in these financial statements in related to such volunteer services.

Expense Allocation

Expenses are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management must make estimates based on future events that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Organization's Forms 990, Return of Organization Exempt from Income Tax, are generally subject to examination by the Internal Revenue Service for three years after they are filed

Note 2. Insurance of Cash and Deposits

The Organization does business with two financial institutions and deposits are insured by FDIC insurance.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Grants Receivable

Grants receivable at September 30, 2015, consisted of the following:

LIFE Program	\$ 29,992
Lighthouse	5,792
FAIR	3,873
Client Tracking	5,000
Title III-B	9,965
Title III-C	2,883
Title III-D	307
Title III-E	253

Total	\$ 58,065
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Note 4. Property and Equipment

Property and equipment consisted of the following at September 30, 2015:

Land	\$ 100,000
Buildings	452,662
Vehicles	223,967
Equipment, furniture and fixtures	204,796

	981,425
Less accumulated depreciation	(574,346)

Net property and equipment	\$ 407,079
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Note 5. Restrictions on Net Assets

There are no restricted net assets at September 30, 2015.

Note 6. Concentration

The Organization receives about 80 percent of its total support and revenues from various grants from the Federal and State governments.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 7. Line of Credit

The Organization had executed an agreement with Summit Community Bank, Rupert, West Virginia providing up to \$100,000 under a line of credit secured by real estate. As of September 30, 2015 the Organization had drawn \$97,047 on this line of credit.

Note 8. Contingent Liabilities

In the normal course of operations, the Organization receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement, which may arise, as the result of these audits is not believed to be material.

The Center participates in the West Virginia Public Employees Insurance Agency (PEIA) for health insurance. The Center does not provide post retirement health benefits. However, PEIA shows a liability of \$109,074 at September 30, 2015 for post retirement benefits. The Center does not expect to have to pay this liability.

Note 9. Subsequent Events

Management has evaluated subsequent event through May 31, 2016, the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
 SCHEDULE OF REVENUES AND SUPPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Federal financial assistance	\$ 52,256	\$ 3,574	\$ 21,668	\$ 70,106	\$ 140,199
State Grant	33,582	650	7,300		
County assistance					
Donations					
Sliding scale fees					
Medicaid waiver contractual					
Project income	2,854		2706	14,587	16,148
Interest income					
Other					
Total Revenue and Support	88,692	4,224	31,674	84,693	156,347

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
 SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015**

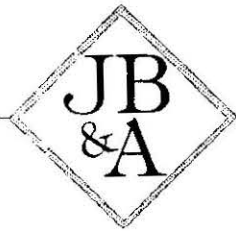
<u>Lighthouse</u>	<u>Fair</u>	<u>Personal Care</u>	<u>Direct LIFE</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$	\$	\$	\$		\$
54,453	46,804		171,887	18,970	333,646
				22,500	22,500
				33,542	33,542
5,208	7,081	4,819			17,108
		38,681			38,681
					36,295
				24	24
				18,040	18,040
<u>59,661</u>	<u>53,885</u>	<u>43,500</u>	<u>171,887</u>	<u>93,076</u>	<u>787,639</u>

The independent auditor's report is an integral part of this schedule.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership	June 30, 2015	SC21534	\$ 10,000
Lighthouse	June 30, 2016	IH1646	16,568
Lighthouse	June 30, 2015	IH1546	37,885
FAIR	June 30, 2016	IH1646	12,171
FAIR	June 30, 2015	IH1546	34,633
Data Entry	June 30, 2016	IH1646	5,000
Data Entry	June 30, 2015	IH1546	<u>3,970</u>
Total Direct Programs			<u>120,227</u>
Pass through Awards			
Appalachain Area Agency on Aging			
IIIB State	June 30, 2015	21438-05	33,582
IIID	June 30, 2015	21438-05	650
IIIE	June 30, 2015	21438-05	7,300
LIFE	June 30, 2016	21605	62,482
LIFE	June 30, 2015	21505	<u>109,405</u>
Total pass-through awards			<u>213,419</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 333,646</u></u>

The independent auditor's report is an integral part of this schedule.



JOHN BURDETTE & ASSOCIATES

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Greenbrier County Committee on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 31, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Greenbrier County Committee on Aging, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greenbrier County Committee on Aging, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greenbrier County Committee on Aging, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of Greenbrier County Committee on Aging, Inc. in a separate letter dated May 31, 2016.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Buckhannon, West Virginia
May 31, 2016



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

To the Senior Management and
The Board of Directors of
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

In planning and performing our audit of the financial statements of Greenbrier County Committee on Aging, Inc. for the year ended September 30, 2015, we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control structure.

However, during our audit, we noted certain matters involving internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated May 31, 2016, on the financial statements of Greenbrier County Committee on Aging, Inc.

We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Organizational Structure

The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

We wish to thank the Director and his staff for their support and assistance during our audit.

This report is intended solely for the information and use of the Board of Directors, management, and others within the Organization.

Buckhannon, West Virginia
May 31, 2016