

**WVSU METRO AREA AGENCY ON AGING, INC.
(A NON-PROFIT ORGANIZATION)**

**FINANCIAL STATEMENTS WITH
ADDITIONAL INFORMATION**

YEAR ENDED SEPTEMBER 30, 2018

WITH INDEPENDENT AUDITORS' REPORT

**WVSU METRO AREA AGENCY ON AGING, INC.
 FINANCIAL STATEMENTS WITH ADDITIONAL INFORMATION
 FOR THE YEAR ENDED SEPTEMBER 30, 2018
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FINANCIAL STATEMENTS WITH ADDITIONAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2018
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INDEPENDENT AUDITOR'S REPORT

**Board of Directors
WVSU Metro Area Agency on Aging, Inc.
Dunbar, West Virginia**

Report on the Financial Statements

We have audited the accompanying financial statements of WVSU Metro Area Agency on Aging, Inc. (a non-profit organization) which comprise the statement of financial position as of September 30, 2018, and the related statements of activities and cash flows for the year then ended, and the relate 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 WVSU Metro Area Agency on Aging, Inc. as of September 30, 2018, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedules of State Revenue and Expenses are presented for purposes of additional analysis, as required by *West Virginia Code 12-4-14*, and is 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 July 30, 2019, on our consideration of WVSU Metro Area Agency 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 the 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 WVSU Metro Area Agency on Aging, Inc.'s internal control over financial reporting and compliance.



Huntington, West Virginia
July 30, 2019

**WVSU METRO AREA AGENCY ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2018**

ASSETS

CURRENT ASSETS

Cash	\$	787,287
Grants receivable		791,011
TOTAL CURRENT ASSETS		<u>1,578,298</u>

FIXED ASSETS

Computer equipment		89,392
Office equipment		71,579
Leasehold improvement		5,158
Less: Accumulated depreciation		<u>(163,704)</u>
NET FIXED ASSETS		<u>2,425</u>
TOTAL ASSETS	\$	<u><u>1,580,723</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$	50,616
Grants payable		544,555
Accrued annual leave		44,314
Payroll liabilities		<u>51,827</u>
TOTAL CURRENT LIABILITIES		<u>691,312</u>

NET ASSETS

Unrestricted:		
Designated for daily program operations		<u>889,411</u>
TOTAL NET ASSETS		<u>889,411</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u><u>1,580,723</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

**WVSU METRO AREA AGENCY ON AGING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CHANGES IN UNRESTRICTED NET ASSETS:

Revenues:	
Grant revenues - federal	\$ 4,295,220
Grant revenues - state	<u>4,551,015</u>
Total revenues	<u>8,846,235</u>
Expenses:	
Program expenses:	
Title III-B Senior Citizens	1,305,785
Title III-C Nutrition	2,178,677
Title III-C NSIP	417,338
Title III-D Medication Management/Preventive Health	33,428
Title III-E Family Caregiver	270,640
Direct Services Award - LIFE	2,226,189
Money Follows the Person	1,406,307
Low-Income Home Energy Assistance Program	4,656
Bureau of Senior Services - SMP	16,577
Bureau of Senior Services - ADRC	229,241
Bureau of Senior Services - SHIP	34,474
Bureau of Senior Services - Special Project	73,766
Bureau of Senior Services - NCOA BEC	56,891
Metro SHIP Region One	33,625
Metro MIPPA Region One	47,500
Wood County Monitoring	<u>5,708</u>
Total program expenses	8,340,802
Administrative	<u>285,447</u>
Total expenses	<u>8,626,249</u>
Increase in unrestricted net assets	219,986
NET ASSETS AT BEGINNING OF YEAR	<u>669,425</u>
NET ASSETS AT END OF YEAR	<u>\$ 889,411</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

**WVSU METRO AREA AGENCY ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets	\$ 219,986
Adjustments to reconcile changes in net assets to net cash used in operating activities:	
Depreciation expense	1,662
(Increase) decrease in grants receivable	(341,703)
Increase (decrease) in accounts payable	50,523
Increase (decrease) in grants payable	39,175
Increase (decrease) in accrued annual leave	9,657
(Decrease) increase in payroll liabilities	<u>(6,203)</u>
Net cash used in operating activities	<u>(26,903)</u>
NET DECREASE IN CASH	(26,903)
CASH AT BEGINNING OF YEAR	<u>814,190</u>
CASH AT END OF YEAR	\$ <u><u>787,287</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

WVSU Metro Area Agency on Aging, Inc., (the Organization), a non-profit organization, is located in Dunbar, West Virginia and was established in 1991 as a non-profit, non-stock corporation under the laws of the State of West Virginia. The primary purpose of the Organization is to establish, coordinate and administer an Area Agency on Aging, as defined by the Older Americans Act of 1965, as amended in the Region II Planning and Service Area (PSA) designated by the West Virginia Bureau of Senior Services. The Organization through the establishment of a comprehensive service delivery system, provides a range of health, education/training and social services to the older adults in Southwestern West Virginia. Funding for the Organization is predominantly federal and state grants which are passed through to the eleven local agencies for administering the various programs. The Organization provides funding to the local agencies for the following programs: Title III-B, Title III-C, Title III-D, Title III-E, SHIP, NSIP, ADRC, and Direct Services Award - LIFE. The Organization also receives federal funding passed through the Bureau for Medical Services to administer the Money Follows the Person program.

The overall objective of the Title III Program is to develop a system of coordinated and comprehensive services for older persons - services which will secure and maintain maximum independence and dignity in a home environment for older persons capable of self-care and also remove individual and social barriers to economic and personal independence for older persons.

The objectives of the programs are as follows: Title III-B program is to provide the elderly with social, outreach, transportation, information and referral services, as well as health, welfare and nutrition education and counseling.

Title III-C is a nutrition program designed to provide older persons with low cost nutritious meals served primarily in a congregate setting. The program also furnishes delivered meals to homebound elderly.

Title III-D is a program designed to provide elderly citizens financial assistance with respect to required medications and health prevention.

Title III-E is a program that provides financial assistance and educational resources to family caregivers of the elderly.

The LIFE program is a state funded program designed to provide additional outreach services to elderly citizens.

Administrative costs are obtained through federal and state grants costs. These costs include rent, administrative staff salaries and daily operation of the administration's office.

WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting Basis

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Whereby revenues are recognized when earned and expenses when incurred.

Property and Equipment

Property and equipment with a cost in excess of \$5,000 and a useful life in excess of one year is capitalized at cost. Those items with a cost less than \$5,000 are expensed in the year of acquisition. Depreciation is computed on the straight-line basis over the estimated useful life of the assets.

Accounts Receivable and Concentration of Credit Risk

The Organization provides grants to local area agencies for various services to the elderly. The Organization bills the funding sources in accordance with contractual agreements without requiring collateral or any other security. Accounts and grants receivable have been adjusted for all known uncollectible accounts. An allowance for bad debts has not been set up since the amount is not considered material.

Compensated Absences

The Organization accrues for compensated absences. The cost of such absences are recognized in the period earned.

Temporarily Restricted Net Assets

The Organization reports grants and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor 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 statements of activities as net assets released from restrictions.

Income Taxes

WVSU Metro Area Agency on Aging, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is classified by the Internal Revenue Service as an other than a private foundation. Generally, the Company is no longer subject to tax examinations for years beginning before October 1, 2015.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the FASB ASC 958-205-05, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-205-05, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. In addition, the Organization is required to present a statement of cash flows. At September 30, 2018, the Organization only had unrestricted net assets and did not have any permanently or temporarily restricted net assets.

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows the Organization considers all highly liquid investment instruments purchased with an original maturity of three months or less to be cash equivalents. There were no cash equivalents as of September 30, 2018.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support, revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Deferred Revenue

Deferred revenue represents unexpended grant award funds received as of September 30, 2018. Deferred revenues are funds owed to funding sources or approved for use in ongoing future programs. The Organization had no deferred revenue as of September 30, 2018.

NOTE 2 - SUMMARY OF GRANT AND REIMBURSABLE SERVICE AGREEMENTS

The following summarizes grant awards and reimbursable service agreements which were active during the year October 1, 2017 through September 30, 2018:

<u>Description</u>	<u>Funding Period</u>	<u>Amount of Award or Reimbursement</u>
Department of Health and Human Services		
West Virginia Bureau of Senior Services:		
Title III, Part B - Grants for Supportive Services and Senior Services	10/01/17 - 09/30/18	\$ 1,541,753
Title III, Part C - Nutrition Services	10/01/17 - 09/30/18	2,569,407
Title III, Part D - Preventive Health/Medical Management	10/01/17 - 09/30/18	33,428
Title III, Part E - Family Caregiver	10/01/17 - 09/30/18	319,662
Department of Agriculture		
West Virginia Bureau of Senior Services:		
Title III - C - NSIP	10/01/17 - 09/30/18	417,338

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

**NOTE 2 - SUMMARY OF GRANT AND REIMBURSABLE SERVICE AGREEMENTS
(CONTINUED)**

West Virginia Department of Health and Human Services		
Low Income Home Energy Assistance	10/01/17 - 09/30/18	8,500
Bureau for Medical Services:		
Take Me Home, West Virginia, Money Follows the Person	01/01/18 - 12/31/18	1,230,143
West Virginia Bureau of Senior Services		
Direct Services Award - LIFE	07/01/17 - 06/30/18	2,168,411
Direct Services Award - LIFE	07/01/18 - 06/30/19	2,168,411
MIPPA Funds - MIPPA1756	10/01/16 - 09/30/17	45,000
MIPPA Funds - MIPPA1856	10/01/17 - 09/30/18	40,000
Aging and Disability Resource Center - 21866	07/01/17 - 06/30/18	245,000
Aging and Disability Resource Center - 21966	07/01/18 - 06/30/19	246,150
Special Projects - 21864	07/01/17 - 06/30/18	74,197
Special Projects - 21865	03/01/18 - 12/31/18	5,708
Special Projects - 21964	07/01/18 - 06/30/19	69,000
Senior Medicare Patrol Funds - SMP1842	06/01/17 - 05/31/18	20,000
National Council on Aging Grant	11/01/16 - 12/31/17	100,000
National Council on Aging Grant	01/01/18 - 12/31/18	70,000
SHIP Funds - SHIP1842	04/01/17 - 03/31/18	40,000
SHIP Funds - SHIP1942	04/01/18 - 03/31/19	40,000
SHIP Funds - SHIP1847	04/01/17 - 03/31/18	40,500

NOTE 3 - OPERATING LEASE

On December 8, 2016, the Organization signed a three year operating lease for new office space for its administrative offices, commencing January 1, 2017. For the fiscal year ended September 30, 2018, total rental costs amounted to \$44,640 recorded in the accompanying financial statements in accordance with grant budgets.

The total future minimum rental payments are as follows:

<u>Year Ending September 30:</u>	
2019	\$ 39,600
2020	9,900
2021	-0-
2022	-0-
2023 and thereafter	<u>-0-</u>
Total minimum rental payments	\$ <u>49,500</u>

WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 4 - CONCENTRATION OF CREDIT RISK - CASH

The Organization maintains cash balances in a checking account at a local bank. The account at the institution is insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Organization had balances exceeding the FDIC insured limits. However, the financial institution has pledged securities to cover these excess deposits. At September 30, 2018, these securities, consisting of municipal bonds from various state governments, had a fair market value of \$1,479,231.

NOTE 5 - RELATED PARTY TRANSACTIONS

The Organization was established to work within and under the auspices of West Virginia State University. The Board Chair is required to be the President of the University, he then appoints the Vice-Chairperson and the Secretary/Treasurer whom are also required to be employees of the University. The balance of the Board is appointed by the respective entities within each county the Organization serves.

As stated above, the Board of Directors has a representative from each of the 11 counties to whom the Organization provides the grants for the pass-through awards. The counties include: Boone, Cabell, Jackson, Kanawha, Lincoln, Logan, Mason, Mingo, Putnam, Roane, and Wayne counties.

NOTE 6 - CONTINGENT LIABILITIES

The Organization's programs are generally funded from federal, state, and local sources, principal of which are programs of the U.S. Department of Health and Human Services and the U.S. Department of Agriculture. Federal and state grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

NOTE 7 - RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Organization manages these risks of loss through the purchase of various insurance policies.

NOTE 8 - SUBSEQUENT EVENTS

The Organization has evaluated events through July 30, 2019, the date on which the financial statements were available to be issued.

ADDITIONAL INFORMATION

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA #</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U. S. Department of Health and Human Services:			
Pass-through West Virginia Bureau of Senior Services			
Aging Cluster:			
Title III, Part B - Grants for Supportive Services and Senior Services			
	93.044	N/A	\$ 697,671
Title III, Part C - Nutrition Services Nutrition Program for the Elderly (Commodities) NSIP			
	93.045	N/A	1,256,544
	93.053	N/A	<u>417,338</u>
Total Aging Cluster			<u>2,371,553</u>
Title III, Part D - Medication Management/ Preventive Health			
	93.043	N/A	30,357
Title III, Part E - Family Caregiver			
	93.052	N/A	271,823
Pass-through State of West Virginia Department of Health and Human Resources Bureau for Medical Services			
Money Follows the Person			
	93.791	N/A	1,582,206
Low Income Home Energy Assistance Program			
	93.568	N/A	<u>8,500</u>
Total - U. S. Department of Health and Human Services			<u>4,264,439</u>
Total expenditures of federal awards			<u>\$ 4,264,439</u>

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of WVSU Metro Area Agency on Aging, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - INDIRECT COST RATE

WVSU Metro Area Agency on Aging, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - SUB-RECIPIENT AWARDS

Of the federal expenditures presented in the schedule of federal awards, the WVSU Metro Area Agency on Aging, Inc. provided federal awards to sub-recipients as follows.

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Sub-recipients</u>
Title IIIB - Senior Support	93.044	\$ 555,671
Title IIIC - Nutrition Services	93.045	1,256,544
Title IIID - Medication Management / Preventive Health	93.046	30,357
Title IIIE- Family Caregiver	93.052	271,823
Low-Income Home Energy Asst Program	93.568	8,500
Nutrition Support for the Elderly (Commodities) NSIP	93.053	<u>417,338</u>
TOTAL SUB-RECIPIENT AWARDS		<u>\$ 2,540,233</u>

**WVSU METRO AREA AGENCY ON AGING, INC.
 SCHEDULE OF STATE REVENUE AND EXPENSES – III-B
 FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2018**

	III-B	ADMIN
Revenue:		
State Grant Award	\$ <u>503,912</u>	\$ <u>80,000</u>
Expenses:		
State III-B, Region II Local Agency Expenditures	503,912	-0-
Metro Area Agency on Aging, Inc. Administrative Payroll Expenses	<u>-0-</u>	<u>80,000</u>
Total Expenses	<u>503,912</u>	<u>80,000</u>
Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>

**WVSU METRO AREA AGENCY ON AGING, INC.
 SCHEDULE OF STATE REVENUE AND EXPENSES – III-C
 FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2018**

	<u>III-C1</u>	<u>III-C2</u>
Revenue:		
State Grant Award	\$ <u>56,801</u>	\$ <u>96,113</u>
Expenses:		
State III-C, Region II Local Agency		
Expenditures	<u>56,801</u>	<u>96,113</u>
Total Expenses	<u>56,801</u>	<u>96,113</u>
Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES – III-D
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2018**

Revenue:

State Grant Award	\$ <u>3,071</u>
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Expenses:

State III-D, Region II Local Agency	
Expenditures	<u>3,071</u>
Total Expenses	<u>3,071</u>

Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
IN-HOME NUTRITION – TITLE III-C
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2018**

Revenue:

State Grant Award	\$ <u>1,036,846</u>
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Expenses:

State In-Home, Region II Local Agency Expenditures	<u>1,036,846</u>
Total Expenses	<u>1,036,846</u>

Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES – LIFE
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2018**

	<u>LIFE</u>	<u>ADMIN</u>
Revenue:		
State Grant Award	\$ <u>2,144,206</u>	\$ <u>24,202</u>
Expenses:		
State LIFE, Region II Local Agency Expenditures	2,144,206	-0-
Metro Area Agency on Aging, Inc. Administrative Payroll Expenses	<u>-0-</u>	<u>24,202</u>
Total Expenses	<u>2,144,206</u>	<u>24,202</u>
Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
AGING & DISABILITY RESOURCE CENTER GRANT 21866
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2018**

Revenue:

State Grant Award \$ 244,836

Expenses:

Metro Area Agency on Aging
ADRC Expenditures 244,836
Total Expenses 244,836

Excess (deficit) of revenue over expenses \$ -0-

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES – SENIOR MEDICARE PATROL SMP1842
FOR THE STATE GRANT AWARD YEAR ENDED MAY 31, 2018**

Revenue:

State Grant Award	\$ <u>16,567</u>
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Expenses:

Metro Area Agency on Aging	
Senior Medicare Patrol Expenditures	<u>16,567</u>
Total Expenses	<u>16,567</u>

Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES – SPECIAL PROJECT GRANT 21864
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2018**

Revenue:

State Grant Award	\$ <u>74,196</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - Special Projects Expenditures	<u>74,196</u>
Total Expenses	<u>74,196</u>

Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
NATIONAL COUNCIL ON AGING – BEC GRANT 20172
FOR THE STATE GRANT AWARD YEAR ENDED DECEMBER 31, 2017**

Revenue:

State Grant Award	\$ <u>97,925</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - NCOA BEC	
Expenditures	<u>97,925</u>
Total Expenses	<u>97,925</u>

Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES – SHIP GRANT SHIP1842
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2018**

Revenue:

State Grant Award	\$ <u>38,314</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - SHIP Expenditures	<u>38,314</u>
Total Expenses	<u>38,314</u>

Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES – SHIP REGION ONE SHIP 1847
FOR THE STATE GRANT AWARD YEAR ENDED MARCH 31, 2018**

Revenue:

State Grant Award	\$ <u>40,500</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - SHIP Region One	
Expenditures	<u>40,500</u>
Total Expenses	<u>40,500</u>

Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES – MIPPA 1856
FOR THE STATE GRANT AWARD YEAR ENDED SEPTEMBER 30, 2018**

Revenue:

State Grant Award	\$ <u>40,000</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - MIPPA Expenditures	<u>40,000</u>
Total Expenses	<u>40,000</u>

Excess (deficit) of revenue over expenses	\$ <u><u>-0-</u></u>
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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**

**Board of Directors
WVSU Metro Area Agency on Aging, Inc.
Dunbar, 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 WVSU Metro Area Agency on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2018, 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 July 30, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered WVSU Metro Area Agency 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 WVSU Metro Area Agency 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 WVSU Metro Area Agency on Aging, Inc.'s financial statements are free of 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*.

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.

A handwritten signature in cursive script that reads "Franer, Wright & Paterno".

Huntington, West Virginia
July 30, 2019

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Board of Directors
WVSU Metro Area Agency on Aging, Inc.
Dunbar, West Virginia**

Report on Compliance for Each Major Federal Program

We have audited WVSU Metro Area Agency on Aging, Inc.'s (a non-profit organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of WVSU Metro Area Agency on Aging, Inc.'s major federal programs for the year ended September 30, 2018. WVSU Metro Area Agency on Aging, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of WVSU Metro Area Agency on Aging, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about WVSU Metro Area Agency on Aging, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of WVSU Metro Area Agency on Aging, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, WVSU Metro Area Agency on Aging, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

Report on Internal Control over Compliance

Management of WVSU Metro Area Agency on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered WVSU Metro Area Agency on Aging, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of WVSU Metro Area Agency on Aging, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Huntington, West Virginia
July 30, 2019

AUDIT FINDINGS

**WVSU METRO AREA AGENCY ON AGING, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

B. FINDINGS – FINANCIAL STATEMENT AND PROGRAM FINDING

None

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of WVSU Metro Area Agency on Aging, Inc., prepared in conformity with the accounting principles generally accepted in the United States of America.
2. No deficiencies related to the audit of the financial statements is reported in the "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*."
3. No instances of noncompliance material to the financial statements of WVSU Metro Area Agency on Aging, Inc. were disclosed during the audit.
4. No deficiencies were disclosed during the audit of the major federal award program(s) is reported in the "Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance."
5. The auditor's report on compliance for the major federal award program(s) for WVSU Metro Area Agency on Aging, Inc. expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in Part C of this schedule.
7. The program(s) tested as major program(s) include:

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency Pass-through Number</u>
U.S. Department of Health and Human Services		
Pass-through the Bureau of Senior Services		
Title III - B: Senior Citizens	93.044	N/A
Title III - C: Nutrition	93.045	N/A
Nutrition Services Incentive Program	93.053	N/A

8. The threshold for distinguishing Type A and B programs was \$750,000.
9. WVSU Metro Area Agency on Aging, Inc. was determined to be a low-risk auditee.

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

B. FINDINGS – FINANCIAL STATEMENT AND PROGRAM FINDING

None

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None