

ROANE COUNTY COMMITTEE ON AGING, INC.

**INDEPENDENT AUDITORS' REPORT AND
RELATED FINANCIAL STATEMENTS**

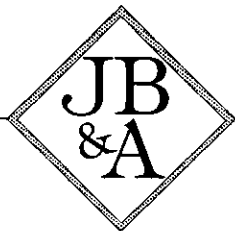
SEPTEMBER 30, 2009

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**ROANE COUNTY COMMITTEE ON AGING, INC.
BOARD OF DIRECTORS
SEPTEMBER 30, 2009**

| | |
|----------------------|----------------|
| Charles Mace | President |
| Dorothy Rhodes | Vice-President |
| Linda Drennen | Secretary |
| Janet Davis | Treasurer |
| Lloyd Naylor | Member |
| Holmer L. Conley | Member |
| Steven L. Cooper | Member |
| David McCutcheon | Member |
| Christine Kucheraway | Member |
| Opal Groves | Member |
| Charles R. Koone | Member |



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

INDEPENDENT AUDITORS' REPORT

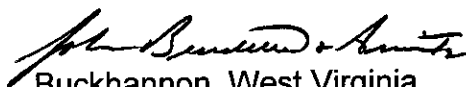
To the Board of Directors
Roane County Committee on Aging, Inc.
Spencer, West Virginia

We have audited the accompanying statements of financial position of Roane County Committee on Aging, Inc. (a nonprofit organization) as of September 30, 2009, and the related statements of activities, functional expenses and cash flows, for the year ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Roane County Committee on Aging, Inc. as of September 30, 2009, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2010, on our consideration of Roane County Committee on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. 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* and should be considered in assessing the results of our audits.


Buckhannon, West Virginia
June 7, 2010

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2009**

ASSETS

| | |
|--------------------------------------|----------------------------|
| Current Assets | |
| Cash | \$ 2,686 |
| Accounts Receivable | 76,076 |
| Prepaid Expenses | <u>2,318</u> |
| Total current assets | <u>81,080</u> |
| Property, Plant and Equipment | |
| Land | 25,000 |
| Administrative Equipment | 150,131 |
| Vehicles | 68,165 |
| Construction Work-in-Process | 386,903 |
| Buildings | <u>1,585,909</u> |
| Total Property and Equipment | 2,216,108 |
| Less Accumulated Depreciation | <u>(813,926)</u> |
| Net Property and Equipment | <u>1,402,182</u> |
| TOTAL ASSETS | <u><u>\$ 1,483,262</u></u> |

LIABILITIES AND NET ASSETS

| | |
|---|----------------------------|
| Current Liabilities | |
| Accounts Payable | \$ 4,175 |
| Accrued Wages | <u>56,679</u> |
| Total Current Liabilities | <u>60,854</u> |
| Net Assets | |
| Unrestricted | <u>1,422,408</u> |
| Total net assets | <u>1,422,408</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u><u>\$ 1,483,262</u></u> |

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

| | |
|--------------------------------------|--------------------------------|
| Revenues: | |
| Federal | \$ 90,256 |
| State | 377,512 |
| Program Income | 218,717 |
| Match Income | 13,943 |
| Local Source | 172,409 |
| Miscellaneous Income | <u>16,195</u> |
| Total Revenue | <u>889,032</u> |
| Expenses | |
| Personnel Costs | 494,460 |
| Fringe Benefits | 99,057 |
| Food and Disposables | 70,583 |
| Travel and Training | 32,429 |
| Equipment Cost and Maintenance | 10,836 |
| Professional Services | 3,500 |
| Facilities | 13,943 |
| Communications and Utilities | 55,944 |
| Office Supplies and Expenses | 17,346 |
| Insurance | 11,507 |
| Depreciation Expense | 67,899 |
| Enhancement Tax | 12 |
| Miscellaneous Expense | <u>72,025</u> |
| Total Expenses | <u>949,541</u> |
| Change in Net Assets | <u>(60,509)</u> |
| Net Assets - Prior Year | <u>1,482,917</u> |
| Net Assets - Current Year | <u><u>\$ 1,422,408</u></u> |

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

| Description | III B | III C-1 | III C-2 | III D | III E | Elder Abuse | SHIP | Veterans |
|--------------------------|------------------|------------------|-------------------|-----------------|-----------------|---------------|-----------------|------------------|
| Personnel | \$ 38,633 | \$ 21,243 | \$ 45,008 | \$ 1,081 | \$ 3,617 | \$ | \$ 3,916 | \$ 16,794 |
| Fringe Benefits | 10,807 | 6,430 | 13,712 | 127 | 728 | \$ | 386 | 1,696 |
| Food & Disposables | | 21,257 | 45,000 | | | | | |
| Travel & Training | 2,623 | | 2,558 | 353 | 338 | | 52 | 751 |
| Equipment Costs | 6,105 | 429 | 1,478 | | | | | |
| Professional Services | | | | | | | | |
| Facilities | 5,284 | 1,806 | 3,838 | 320 | 2,695 | | | |
| Communications/Utilities | 2,376 | 5,736 | 12,195 | | | 318 | 338 | |
| Office | 370 | 230 | 464 | 263 | | | 219 | 27 |
| Insurance | 2,842 | | 1,679 | | | | | |
| Depreciation | | | | | | | | |
| Enhancement Tax | | | | | | | | |
| Miscellaneous | | 1,790 | 3,160 | | 795 | | | |
| Total Expenses | \$ 69,040 | \$ 58,921 | \$ 129,092 | \$ 2,144 | \$ 8,173 | \$ 318 | \$ 4,911 | \$ 19,268 |

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

| Description | Medicaid | Waiver | Lighthouse | LIFE | FAIR | Building | Agency | Totals |
|--------------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|
| Personnel | \$ 44,941 | \$ 84,033 | \$ 46,304 | \$ 105,857 | \$ 29,292 | \$ 42,422 | \$ 11,319 | \$ 494,460 |
| Fringe Benefits | 6,902 | 10,887 | 6,819 | 20,720 | 4,890 | 11,564 | 3,389 | 99,057 |
| Food & Disposables | | | | | | 4,326 | | 70,583 |
| Travel & Training | 7,248 | 4,851 | 2,728 | 4,080 | 485 | 40 | 6,322 | 32,429 |
| Equipment Costs | | | | | | 2,356 | 468 | 10,836 |
| Professional Services | | | | 3,500 | | | | 3,500 |
| Facilities | | | | | | | | 13,943 |
| Communications/Utilities | | 129 | 157 | 12,667 | 224 | 21,325 | 797 | 55,944 |
| Office | 421 | 464 | 499 | 13,249 | 702 | 82 | 38 | 17,346 |
| Insurance | | | | 382 | | 2,792 | 3,812 | 11,507 |
| Depreciation | 5 | 7 | | | | 57,787 | 10,112 | 67,899 |
| Enhancement Tax | 77 | 64 | 92 | 4,055 | 191 | 9,613 | 52,188 | 12 |
| Miscellaneous | | | | | | | | 72,025 |
| Total Expenses | \$ 59,594 | \$ 100,435 | \$ 56,599 | \$ 164,510 | \$ 35,784 | \$ 152,307 | \$ 88,445 | \$ 949,541 |

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

CASH FLOWS FROM OPERATING ACTIVITIES:

| | |
|---|-----------------|
| Change in net assets | \$ (60,509) |
| Adjustments to reconcile change in net assets to net cash used in operating activities: | |
| Depreciation and amortization | 67,899 |
| (Increase) decrease in assets: | |
| Accounts receivable | (16,382) |
| Prepaid expenses | 477 |
| Increase (Decrease) in liabilities: | |
| Accounts payable | 1,689 |
| Accrued liabilities | <u>(5,961)</u> |
| Net cash used in operating activities | <u>(12,787)</u> |

CASH FLOWS FROM INVESTING ACTIVITIES:

| | |
|---------------------------------------|-----------------|
| Purchase of property and equipment | <u>(57,428)</u> |
| Net cash used in investing activities | <u>(57,428)</u> |

CASH FLOWS FORM FINANCING ACTIVITIES:

| | |
|--|-----------------------------|
| Net cash provided (used) by financing activities | <u> </u> |
| Net decrease in cash and cash equivalents | (70,215) |
| Cash and cash equivalents, beginning | <u>72,901</u> |
| Cash and cash equivalents, ending | <u><u>\$ 2,686</u></u> |

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Note 1. Summary of Significant Accounting Policies

Basis of Accounting – The Roane County Committee on Aging, Inc. (RCCOA) uses the cash basis of accounting for all recording purposes during the year. The Committee converts to the full accrual basis of accounting for reporting purposes. Basis of accounting refers to the timing of the recognition of transactions. For the cash basis of accounting, costs are paid and revenues are recognized only when received. The full accrual basis accrues costs when incurred without regard to when those costs are paid; revenue is recognized when earned without regard to when it's received. These financial statements are presented in accordance with the recommendations of the American Institute of Certified Public Accountants in its industry guide, *Audits of Certain Nonprofit Organizations*.

Income Taxes – RCCOA is a nonprofit organization and is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code.

Inventory – Inventories, such as raw food, fruit, frozen meals, and office supplies are expensed in the period in which they are purchased.

Accounting Estimates – In preparing financial statements in conformity with generally accepted accounting principle, 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 those estimates.

Note 2. Significant Concentrations of Credit Risk

The Committee's accounts receivable at September 30, 2009, consist primarily of billings to the West Virginia Department of Health and Human Services for home health care services and to the West Virginia Bureau of Senior Services via the Metro Area Agency on Aging for Title III program services.

The bank deposits were insured by the FDIC at September 30, 2009. Deposits in any one bank did not exceed the \$ 250,000 FDIC limit.

**ROANE COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2006**

Note 3. Property, Plant and Equipment (continued)

RCCOA capitalizes all purchases or other acquisitions of property, plant, and equipment with an estimated useful life of at least five years and a basis of at least \$ 1,000. Other fixed assets are expensed in the year of purchase. Vehicles and office equipment are depreciated over five years. The useful life of building renovations is estimated at thirty years. Construction work-in-progress is capitalized, but not depreciated, until the renovations are completed and placed into service.

Assets' estimated useful lives are as follows:

| | |
|---|-------------|
| Office Furniture, Fixtures, and Equipment | 5-10 years |
| Vehicles | 5 years |
| Buildings and Renovations | 10-30 years |

Note 4. Note Payable

The Committee has a \$ 20,000 line of credit note with Traders Bank. The interest rate is 8.25% and the note is unsecured. There was no outstanding balance at September 30, 2009.

Note 5. Retirement Benefits

The Committee provides no retirement plan or other deferred compensation plan to its employees.

Note 6. Compensated Absences

RCCOA has reported accrued leave expenses in accordance with generally accepted accounting principles.

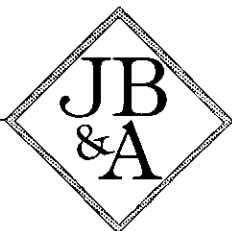
**ROANE COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Note 7. Contingent Liabilities

In the normal course of operations, the Committee 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 relevant to the grant. 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 Committee does not provide post retirement health benefits. However, PEIA shows a liability of \$ 60,020 at September 30, 2009 for post retirement benefits. The center does not expect to have to pay this liability.

SUPPLEMENTAL INFORMATION



JOHN BURDETTE & ASSOCIATES

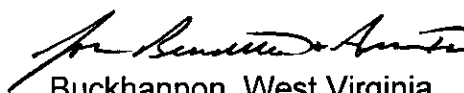
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Roane County Committee on Aging, Inc.
Spencer, West Virginia

Our report on our audit of the basic financial statements of the Roane County Committee on Aging, Inc. for the year ended September 30, 2009 appears on page 2. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States for the purpose of forming an opinion of the basic financial statements taken as a whole. The Schedule of Revenues and Support and Schedule Expenditures of State Awards are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Buckhannon, West Virginia
June 7, 2010

**ROANE COUNTY COMMITTEE ON AGING, INC.
 SCHEDULE OF REVENUES AND SUPPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

| Description | III B | III C-1 | III C-2 | III D | III E | Elder Abuse | SHIP | Veterans |
|--------------------------|-------------------|-----------------|-----------------|----------------|--------------|-------------|-------------------|-----------------|
| Federal Revenues | \$ 29,960 | \$ 12,286 | \$ 14,980 | \$ 1,813 | \$ 5,478 | \$ 318 | \$ | \$ 20,557 |
| Federal Stimulus | | 2,386 | 2,431 | | | | | |
| State Revenues | 15,619 | 14,035 | 40,953 | | | | | |
| State LIFE Nutrition | | 6,400 | 13,600 | | | | | |
| State Transportation | 13,769 | | | | | | | |
| Program Income | 2,970 | 18,261 | 14,104 | | | | | |
| Match Income | 5,284 | 1,806 | 3,838 | 320 | 2,695 | | | |
| Local Sources | | 6,033 | 48,530 | | | | | |
| Miscellaneous | | 673 | | | | | | |
| Total Revenue | 67,602 | 61,880 | 138,436 | 2,133 | 8,173 | 318 | | 20,557 |
| Personnel | 38,633 | 21,243 | 45,008 | 1,081 | 3,617 | | 3,916 | 16,794 |
| Fringe Benefits | 10,807 | 6,430 | 13,712 | 127 | 728 | | 386 | 1,696 |
| Food & Disposables | | 21,257 | 45,000 | | | | | |
| Travel & Training | 2,623 | | 2,558 | 353 | 338 | | 52 | 751 |
| Equipment Costs | 6,105 | 429 | 1,478 | | | | | |
| Professional Services | | | | | | | | |
| Facilities | 5,284 | 1,806 | 3,838 | 320 | 2,695 | | | |
| Communications/Utilities | 2,376 | 5,736 | 12,195 | | | | 338 | |
| Office | 370 | 230 | 464 | 263 | | 318 | 219 | 27 |
| Insurance | 2,842 | | 1,679 | | | | | |
| Depreciation | | | | | | | | |
| Enhancement Tax | | | | | | | | |
| Miscellaneous | | 1,790 | 3,160 | | 795 | | | |
| Total Expenses | 69,040 | 58,921 | 129,092 | 2,144 | 8,173 | 318 | 4,911 | 19,268 |
| Net income | \$ (1,438) | \$ 2,959 | \$ 9,344 | \$ (11) | \$ | \$ | \$ (4,911) | \$ 1,289 |

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

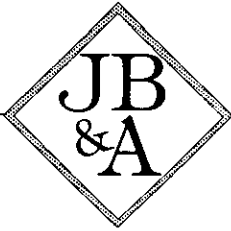
| Description | Medicaid | Waiver | Lighthouse | LIFE | FAIR | Building | Agency | Totals |
|--------------------------|-----------------|------------------|--------------------|----------------|--------------------|--------------------|------------------|--------------------|
| Federal Revenues | \$ | \$ | | | \$ | \$ | \$ | \$ |
| Federal Stimulus | | | | | | | 47 | 85,439 |
| State Revenues | | | 42,796 | 184,510 | 24,224 | | 41,606 | 4,817 |
| State LIFE Nutrition | | | | (20,000) | | | | 363,743 |
| State Transportation | | 112,347 | 1,608 | 749 | | 73,099 | 44,747 | 13,769 |
| Program Income | 68,678 | | | | | 530 | 14,992 | 218,717 |
| Match Income | | | | | | | | 13,943 |
| Local Sources | | | | | | | | 172,409 |
| Miscellaneous | | | | | | | | 16,195 |
| Total Revenue | 68,678 | 112,347 | 44,404 | 164,510 | 24,973 | 73,629 | 101,392 | 889,032 |
| Personnel | 44,941 | 84,033 | 46,304 | 105,857 | 29,292 | 42,422 | 11,319 | 494,460 |
| Fringe Benefits | 6,902 | 10,887 | 6,819 | 20,720 | 4,890 | 11,564 | 3,389 | 99,057 |
| Food & Disposables | | | | | | 4,326 | | 70,583 |
| Travel & Training | 7,248 | 4,851 | 2,728 | 4,080 | 485 | 40 | 6,322 | 32,429 |
| Equipment Costs | | | | | | 2,356 | 468 | 10,836 |
| Professional Services | | | | 3,500 | | | | 3,500 |
| Facilities | | | | | | | | 13,943 |
| Communications/Utilities | | 129 | 157 | 12,667 | 224 | 21,325 | 797 | 55,944 |
| Office | 421 | 464 | 499 | 13,249 | 702 | 82 | 38 | 17,346 |
| Insurance | | | | 382 | | 2,792 | 3,812 | 11,507 |
| Depreciation | | | | | | 57,787 | 10,112 | 67,899 |
| Enhancement Tax | 5 | 7 | | | | | | 12 |
| Miscellaneous | 77 | 64 | 92 | 4,055 | 191 | 9,613 | 52,188 | 72,025 |
| Total Expenses | 59,594 | 100,435 | 56,599 | 164,510 | 35,784 | 152,307 | 88,445 | 949,541 |
| Net income | \$ 9,084 | \$ 11,912 | \$ (12,195) | \$ | \$ (10,811) | \$ (78,678) | \$ 12,947 | \$ (60,509) |

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

| | <u>Grant Period</u> | <u>Grant Identificaiton Number</u> | <u>State Expenditures</u> |
|--|-------------------------|--|-------------------------------|
| Direct Programs: | | | |
| WV Bureau of Senior Services | | | |
| Community Partnership Grants | | | \$ <u>41,606</u> |
| Total Direct Programs | | | <u>41,606</u> |
| Pass through Awards | | | |
| WVSU Metro Area Agency on Aging | | | |
| IIIB State | June 30, 2009 | 2937 | 15,619 |
| IIIC-1 | June 30, 2009 | 2911 | 14,035 |
| IIIC-2 | June 30, 2009 | 2911 | 40,953 |
| LIFE | June 30, 2009 | 2904 | 124,922 |
| LIFE | June 30, 2010 | 21004 | 59,588 |
| Lighthouse | June 30, 2009 | 2951 | 32,876 |
| Lighthouse | June 30, 2010 | 2105 | 9,920 |
| FAIR | June 30, 2009 | 2951 | 19,891 |
| FAIR | June 30, 2010 | 2105 | 4,333 |
| Transportation | June 30, 2009 | 2951 | <u>13,769</u> |
| Total pass-through awards | | | <u>335,906</u> |
| TOTAL EXPENDITURES OF STATE AWARDS | | | <u>\$ 377,512</u> |

The independent auditors' report on supplemental information is an integral part of this schedule.



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

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

To the Board of Directors
Roane County Committee on Aging, Inc.
Spencer, West Virginia

We have audited the financial statements of Roane County Committee on Aging, Inc. (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated June 7, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United State of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Roane County Committee on Aging, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Roane County Committee on Aging, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Roane County Committee on Aging, Inc.'s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

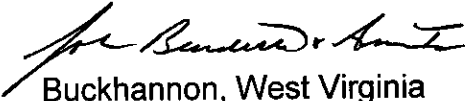
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Roane County Committee 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*.

This report is intended solely for the information and use of the management, the audit committee, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Buckhannon, West Virginia
June 7, 2010