

SUMMERS COUNTY COUNCIL ON AGING, INC.

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

SEPTEMBER 30, 2016

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Summers County Council on Aging, Inc.
Hinton, West Virginia

We have audited the accompanying financial statements of Summers County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, 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 Summers County Council on Aging, Inc. as of September 30, 2016, 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 June 25, 2017, on our consideration of Summers County Council 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 Summers County Council on Aging, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia
June 25, 2017

**SUMMERS COUNTY COUNCIL ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2016**

ASSETS

Current Assets

Cash and cash equivalents	\$ 632,486
Accounts receivable, net	65,553
Grants receivable	37,562
Prepaid Expenses	<u>8,515</u>

Total current assets	744,116
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Property and Equipment, net	<u>655,166</u>
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TOTAL ASSETS	<u><u>\$ 1,399,282</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 16,259
Accrued wages payable	14,369
Accrued payroll taxes	<u>2,563</u>

Total current liabilities	<u>33,191</u>
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Net Assets

Unrestricted	1,366,091
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Temporarily restricted	<u> </u>
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Total net assets	<u>1,366,091</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,399,282</u></u>
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The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal financial assistance	\$ 155,140	\$	\$ 155,140
State grant allocations	381,539		381,539
Donations	16,526		16,526
Medicaid	312,290		312,290
Waiver	466,444		466,444
Project income	49,146		49,146
Interest income	9,070		9,070
Bingo/Raffle	12,507		12,507
Other	12,488		12,488
Net assets released from restrictions:			
Restrictions released with time	<u> </u>	<u> </u>	<u> </u>
Total Revenue and Support	<u>1,415,150</u>	<u> </u>	<u>1,415,150</u>
 EXPENSES			
Program Services			
Title III-B	110,817		110,817
Title III-E	24,738		24,738
Title III-C - congregate	105,583		105,583
Title III-C - home delivered	143,410		143,410
LIFE	199,524		199,524
Medicaid/waiver	693,173		693,173
Fair	29,401		29,401
Lighthouse	103,130		103,130
LIEAP	6,246		6,246
Bingo/raffle	11,831		11,831
SHIP	2,220		2,220
Management and general	<u>75,600</u>	<u> </u>	<u>75,600</u>
Total Expenses	<u>1,505,673</u>	<u> </u>	<u>1,505,673</u>
Change in Net Assets	(90,523)		(90,523)
 NET ASSETS AT BEGINNING OF YEAR	 <u>1,456,614</u>	 <u> </u>	 <u>1,456,614</u>
 NET ASSETS AT END OF YEAR	 <u><u>\$ 1,366,091</u></u>	 <u><u>\$</u></u>	 <u><u>\$ 1,366,091</u></u>

The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Title III-B	Title III-E	Title III-C		LIFE	Medicaid Waiver
			Congregate	Home Delivered		
Salaries and wages	\$ 67,136	\$22,417	\$ 58,871	\$ 83,819	\$ 120,540	\$ 531,023
Fringe benefits	23,248	1,614	19,285	29,225	31,740	127,035
Travel	107	707			4,490	4,966
Printing and supplies	126		103	161	15,645	2,848
Fuel, repairs and maintenance	15,193		4,324	5,116	17,820	8,163
Communications and utilities	3,054		2,499	3,887	4,043	14,698
Insurance	1,478		1,209	1,880	1,746	4,078
Professional services	100		100	100	3,500	200
Rawfood			14,972	14,995		
Disposables			4,185	4,185		
Depreciation						
Other	375		35	42		162
Total Functional Expenses	\$ 110,817	\$ 24,738	\$ 105,583	\$ 143,410	\$ 199,524	\$ 693,173

**SUMMERS COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	<u>Fair</u>	<u>Lighthouse</u>	<u>SAMS</u>	<u>Bingo Raffle</u>	<u>SHIP</u>	<u>Admin General</u>	<u>Totals (Memorandum Only)</u>
Salaries and wages	\$ 26,925	\$ 94,088	\$ 5,774	\$ 6,247	\$ 2,044	\$	\$ 1,018,884
Fringe benefits	2,457	8,632	472		176	6,583	250,467
Travel	19	410				1,848	12,547
Printing and supplies				3,222			22,105
Fuel, repairs and maintenance						125	50,741
Communications and utilities							28,181
Insurance							10,391
Professional services							4,000
Rawfood							29,967
Disposables							8,370
Depreciation						56,215	56,215
Other				2,362		10,829	13,805
Total Functional Expenses	<u><u>\$ 29,401</u></u>	<u><u>\$ 103,130</u></u>	<u><u>\$ 6,246</u></u>	<u><u>\$ 11,831</u></u>	<u><u>\$ 2,220</u></u>	<u><u>\$ 75,600</u></u>	<u><u>\$ 1,505,673</u></u>

The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (90,523)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	56,215
(Increase) decrease in operating assets:	
Accounts and grants receivable	17,643
Prepaid expenses	(4,034)
Increase (decrease) in operating liabilities:	
Accounts payable	(12,844)
Accrued wages payable	(36,907)
Accrued payroll taxes	(3,196)
	(73,646)
NET CASH USED IN OPERATING ACTIVITIES	(73,646)

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	_____
NET CASH USED IN INVESTING ACTIVITIES	_____

Decrease in cash and cash equivalents	(73,646)
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CASH AND CASH EQUIVALENTS, beginning of year	706,132
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CASH AND CASH EQUIVALENTS, end of year	\$ 632,486
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The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

The Summers County Council on Aging, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Summers 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 Summers County Council 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 Summers County Council 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. 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 and deemed immaterial and are accordingly expensed as purchased.

**SUMMERS COUNTY COUNCIL 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 restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are 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 Grant Revenues

Grants Monies are received on a reimbursement basis; this is utilized for Title III-B, Title III-D, Title III-E, Title VII, and LIFE grants. Upon completion of a grant year, any unexpended grants have to be approved for carryover to the next grant year.

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.

Total federal and state grant revenues for the year ended September 30, 2016, were \$ 154,918 and \$ 381,539 respectively.

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 relation to such volunteer services.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

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 affect 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. Grants Receivable

Grants receivable at September 30, 2016, consisted of the following:

LIFE Program	\$ 15,830
Fair	2,534
Lighthouse	9,332
III-B	991
III-C	8,021
III-E	854

Total	\$ 37,562
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**SUMMERS COUNTY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Property and Equipment

Property and equipment consisted of the following at September 30, 2016:

Land and building	\$ 1,052,325
Vehicles	346,452
Equipment, furniture and fixtures	155,132

	1,553,909
Less accumulated depreciation	898,743

Total	\$ 655,166
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Note 4. Restrictions on Net Assets

There were no restricted assets at September 30, 2016.

Note 5. Concentration

The Organization receives about 38 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 55 percent of its total support and revenues from the West Virginia Department of Health and Human Services under billing for services provided under the Continuum of Care and Medicaid Waiver programs.

Note 6. 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.

Note 7. Subsequent Events

Management has evaluated subsequent events through June 23, 2017, the date which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

**SUMMERS COUNTY COMMISSION ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Title III-B	Title III-E	Title III-C		LIFE
			Congregate	Home Delivered	
Federal financial assistance	\$ 40,097	\$ 6,056	\$ 48,962	\$ 52,225	\$
State grant	30,407	3,016			189,160
State LIFE allocated	6,910	6,108			(13,018)
Donations				3,000	
Medicaid Waiver					
Project income	6,126	1050	12,109	9,208	
Interest income Bingo/Raffle Other					
Total Revenue and Support	83,540	16,230	61,071	64,433	176,142

**SUMMERS COUNTY COMMISSION ON AGING, INC.
 SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2016**

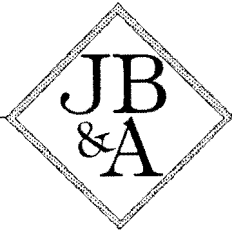
<u>Medicaid Waiver</u>	<u>Fair</u>	<u>Lighthouse</u>	<u>SAMS</u>	<u>SHIP</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$	\$	\$	\$	\$ 3,000	\$ 4,800	\$ 155,140
	25,430	128,526	5,000			381,539
					13,526	16,526
312,290						312,290
466,444						466,444
	3,436	16,138			1,079	49,146
					9,070	9,070
					12,507	12,507
					12,488	12,488
<u>778,734</u>	<u>28,866</u>	<u>144,664</u>	<u>5,000</u>	<u>3,000</u>	<u>53,470</u>	<u>1,415,150</u>

The accompanying independent auditor's report and notes are integral parts of this schedule.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Lighthouse	June 30, 2016	IH1653	96,838
Lighthouse	June 30, 2017	IH1753	31,688
FAIR	June 30, 2016	IH1653	19,396
FAIR	June 30, 2017	IH1753	6,034
SAMS	June 30, 2017	IH1753	<u>5,000</u>
Total Direct Programs			<u>158,956</u>
Pass through Awards			
Appalachian Area Agency on Aging			
IIIE State	June 30, 2016	21638-11	3,016
IIIB State	June 30, 2016	21638-11	30,407
LIFE	June 30, 2016	21605-11	145,686
LIFE	June 30, 2017	21705-11	<u>43,474</u>
Total pass-through awards			<u>222,583</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 381,539</u></u>

The accompanying independent auditor's report and notes are integral parts of this schedule.



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S 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
Summers County Council on Aging, Inc.
Hinton, 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 Summers County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, 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 June 23, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Summers County Council 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 Summers County Council 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.

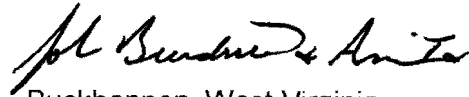
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Summers County Council 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*.

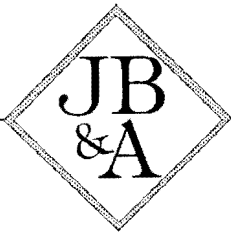
We noted certain other matters that we reported to management of Summers County Council on Aging, Inc. in a separate letter dated June 23, 2017 on page 17.

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
June 23, 2017



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

MANAGEMENT LETTER

To the Senior Management and
The Board of Directors
Summers County Council on Aging, Inc.
Hinton, West Virginia

In planning and performing our audit of the financial statements of Summers County Council on Aging, Inc., for the year ended September 30, 2016 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 the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated June 23, 2017, on the financial statements of Summers County Council on Aging, Inc.

We will review the status of these comments during our next audit engagement. Our comments and recommendation, 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 as follows:

Segregation of Duties

We noted that two employees are responsible for most accounting and financial duties. As a result, many aspects of the internal control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Summers County Council on Aging, Inc. We recognize that the Organization has segregated financial duties as much as possible among its present staff and is not large enough to make the employment of additional people for the purpose of segregating duties practicable from a financial standpoint, but we are required, under our professional responsibilities to describe the situation.

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 with the Organization.

Buckhannon, West Virginia
June 23, 2017