

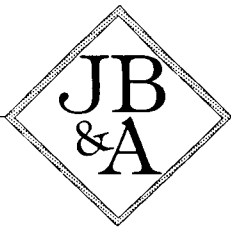
**MONROE COUNTY COUNCIL ON AGING, INC.**

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

**SEPTEMBER 30, 2014**

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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 AUDITORS' REPORT

To the Board of Directors  
Monroe County Council on Aging, Inc.  
Linside, West Virginia

We have audited the accompanying financial statements of Monroe County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, 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 Monroe County Council on Aging, Inc. as of September 30, 2014, 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2015, on our consideration of Monroe 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 Monroe County Council on Aging, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia  
June 29, 2015

**MONROE COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF FINANCIAL POSITION  
SEPTEMBER 30, 2014**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 332,695
Accounts receivable, net	77,432
Grants receivable	43,761
Prepaid expense	<u>1,890</u>

Total current assets	<u>455,778</u>
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Property and equipment, net	<u>519,247</u>
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<b>TOTAL ASSETS</b>	<b><u><u>\$ 975,025</u></u></b>
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**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accounts payable	\$ 15,807
Accrued compensation	33,209
Payroll taxes	<u>2,486</u>

Total current liabilities	<u>51,502</u>
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**Net Assets**

Unrestricted	923,523
Temporarily restricted	<u>          </u>
Total net assets	<u>923,523</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u><u>\$ 975,025</u></u></b>
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The accompanying notes and auditors' report are integral parts of this statement.

**MONROE COUNTY COUNCIL ON AGING, INC.**  
**STATEMENT OF ACTIVITIES**  
**SEPTEMBER 30, 2014**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUE AND SUPPORT</b>			
Federal financial assistance	\$ 260,282	\$	\$ 260,282
State grant allocations	374,874		374,874
Donations	338,448		338,448
Medicaid fees	140,199		140,199
Program income	69,583		69,583
Interest income	551		551
Other income	19,636		19,636
Net assets released from restrictions:			
Restrictions released with time	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenue and Support	<u>1,203,573</u>	<u>                    </u>	<u>1,203,573</u>
 <b>EXPENSES</b>			
Program Services			
Title III-B	98,925		98,925
Title III-D	1,386		1,386
Title III-E	4,850		4,850
Title III-C - congregate	141,062		141,062
Title III-C - home delivered	187,379		187,379
LIFE	70,495		70,495
Personal Care	259,009		259,009
Lighthouse	51,459		51,459
Fair	32,236		32,236
Management & general	<u>26,560</u>	<u>                    </u>	<u>26,560</u>
Total Expenses	<u>873,361</u>	<u>                    </u>	<u>873,361</u>
Change in Net Assets	330,212		330,212
 <b>NET ASSETS AT BEGINNING, RESTATED</b>	 <u>593,311</u>	 <u>                    </u>	 <u>593,311</u>
 <b>NET ASSETS AT END OF YEAR</b>	 <u><u>\$ 923,523</u></u>	 <u><u>\$</u></u>	 <u><u>\$ 923,523</u></u>

The accompanying notes and auditors' report are integral parts of this statement.

**MONROE COUNTY COUNCIL ON AGING, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Title III-B	Title III-D	Title III-E	Title III-C		LIFE
				Congregate	Home Delivered	
Personnel expenses	\$ 64,654	\$ 155	\$ 4,515	\$ 51,322	\$ 63,214	\$ 45,608
Travel	35		335	170	71	5,481
Printing and supplies	2,067	131		1,843	1,813	4,518
Repairs and maintenance	22,110			615	10,845	1,215
Communications and utilities	6,032			6,404	6,020	7,181
Insurance	2,384			2,384	2,384	5,136
Professional services	1,137	1,100		1,137	1,137	1,356
Rawfood				68,647	81,653	
Disposables				8,530	20,242	
Transportation costs	407					
Depreciation						
Other	99			10		
<b>Total Functional Expenses</b>	<b>\$ 98,925</b>	<b>\$ 1,386</b>	<b>\$ 4,850</b>	<b>\$ 141,062</b>	<b>\$ 187,379</b>	<b>\$ 70,495</b>

**MONROE COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>Personal Care</u>	<u>Lighthouse</u>	<u>Fair</u>	<u>Admin General</u>	<u>Totals (Memorandum Only)</u>
Personnel expenses	\$ 219,748	\$ 46,889	\$ 29,619	\$	\$ 525,724
Travel	13,792	4,570	2,617		27,071
Printing and supplies	3,945			1,029	15,346
Repairs and maintenance	1,335			292	36,412
Communications and utilities	6,523			4,081	36,241
Insurance	4,451				16,739
Professional services	3,835				9,702
Rawfood	110			5	150,415
Disposables	488				29,260
Transportation costs	847				1,254
Depreciation				21,151	21,151
Other	3,935			2	4,046
<b>Total Functional Expenses</b>	<b><u>\$ 259,009</u></b>	<b><u>\$ 51,459</u></b>	<b><u>\$ 32,236</u></b>	<b><u>\$ 26,560</u></b>	<b><u>\$ 873,361</u></b>

The accompanying notes are an integral part of this statement.



**MONROE COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 330,212
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	21,151
(Increase) decrease in operating assets:	
Accounts and grants receivable	18,467
Prepaid expenses	
Increase (decrease) in operating liabilities:	
Accounts payable	1,717
Accrued wages and taxes payable	<u>(3,425)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>368,122</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Addition of fixed assets	(390,860)
Loans receivable collected	<u>30,700</u>

NET CASH USED IN FINANCING ACTIVITIES	<u>(360,160)</u>
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Decrease in cash and cash equivalents	7,962
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<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<u>324,733</u>
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<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u><u>\$ 332,695</u></u>
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The accompanying notes and auditors' report are integral parts of this statement.

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

**Note 1. Summary of Significant Accounting Policies**

The Monroe County Council on Aging, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Monroe County, West Virginia. The purpose of the Organization is to study 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 Monroe 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 Monroe County Council on Aging, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payable and other liabilities.

**Basis of Presentation**

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

**Cash and Cash Equivalents**

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

**Allowance for Doubtful Accounts**

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

**Inventories**

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

The accompanying independent auditors' report is an integral part of these notes.

**MONROE 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 a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

**Federal Grants**

Grants Monies are received on a reimbursement basis; this is utilized for Title III-B, Title III-D, Title III-E, and 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, 2014, was \$ 260,282 and \$ 374,874 respectively.

The accompanying independent auditors' report is an integral part of these notes.

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

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Estimates**

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

**Income Taxes**

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

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

**Note 2. Grants Receivable**

Grants receivable at September 30, 2014, consisted of the following:

Title III-B	\$ 8,790
Title III-D	1,267
Nutrition	2,207
In-Home	11,464
LIFE	10,033
Community Partnership	10,000
	-----
Total	\$ 43,761
	=====

**Note 3. Property and Equipment**

Property and equipment consisted of the following at September 30, 2014:

Land and building	\$ 520,113
Vehicles	262,970
Equipment	19,244
	-----
	802,327
Less accumulated depreciation	(283,080)
	-----
Total	\$ 519,247
	=====

The accompanying independent auditors' report is an integral part of these notes.

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

**Note 4. Concentration**

The Organization receives about 53 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 12 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 5. Contingent Liabilities**

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

The Organization participates in the West Virginia Public Employees Insurance Agency (PEIA) for health insurance. The Organization does not provide post retirement health benefits.

**Note 6. Net Assets**

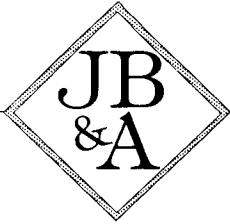
There are no restrictions on net assets at September 30, 2014.

**Note 7. Subsequent Events**

Management has evaluated subsequent events through June 29, 2015, the date which the financial statements were available to be issued.

The accompanying independent auditors' report is an integral part of these notes.

**SUPPLEMENTAL INFORMATION**



# JOHN BURDETTE & ASSOCIATES

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## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors  
Monroe County Council on Aging, Inc.  
Lindside, West Virginia

Our report on our audit of the basic financial statements of the Monroe County Council on Aging, Inc. for the year ended September 30, 2014 appears on pages 1 and 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 of expenditures and state awards are presented for the purpose of additional analysis and are not required parts 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 29, 2015

**MONROE COUNTY COUNCIL ON AGING, INC.  
 SCHEDULE OF REVENUES AND SUPPORT  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Federal financial assistance	\$ 31,372	\$ 1,267	\$ 7,687	\$ 97,565	\$ 119,245
State grant	28,356				
State LIFE allocated		111	2,853	22,000	65,573
Donations and match		130			
Medicaid Waiver					
Program income	18,470			30,879	15,665
Interest income					
Other income	2,322				513
<b>Total Revenue and Support</b>	<b>\$ 80,520</b>	<b>\$ 1,508</b>	<b>\$ 10,540</b>	<b>\$ 150,444</b>	<b>\$ 200,996</b>



**MONROE COUNTY COUNCIL ON AGING, INC.  
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

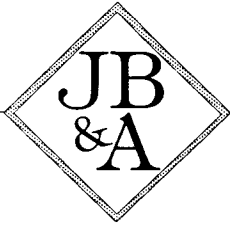
<u>LIFE</u>	<u>Personal Care</u>	<u>Fair</u>	<u>Lighthouse</u>	<u>Client Tracking</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$	\$	\$	\$	\$	\$ 3,146	\$ 260,282
204,217		51,917	85,384	5,000		374,874
(90,537)					335,811	338,448
	2,507					140,199
	140,199					69,583
2,649	19	100	1,801			551
					551	551
	7,466				9,335	19,636
<u>\$ 116,329</u>	<u>\$ 150,191</u>	<u>\$ 52,017</u>	<u>\$ 87,185</u>	<u>\$ 5,000</u>	<u>\$ 348,843</u>	<u>\$ 1,203,573</u>

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

**MONROE COUNTY COUCIL ON AGING, INC.  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

	Grant Period	Grant Identificaiton Number	State Expenditures
Direct Programs:			
WV Bureau of Senior Services			
Lighthouse	June 30, 2014	IH1455	\$ 64,624
Lighthouse	June 30, 2015	IH1549	20,760
FAIR	June 30, 2014	IH1455	39,331
FAIR	June 30, 2015	IH1549	12,586
Data Entry	June 30, 2014	IH1455	3,500
Data Entry	June 30, 2015	IH1549	1,500
Total Direct Programs			142,301
Pass through Awards			
Appalachian Area Agency on Aging			
IIIB State	June 30, 2014	21438-07	28,356
LIFE	June 30, 2014	21405-07	177,178
LIFE	June 30, 2015	21505-07	27,039
Total pass-through awards			232,573
TOTAL EXPENDITURES OF STATE AWARDS			\$ 374,874

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



# JOHN BURDETTE & ASSOCIATES

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## 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  
Monroe County Council on Aging, Inc.  
Linside, 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 Monroe County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, 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 29, 2015.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Monroe 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 Monroe 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.

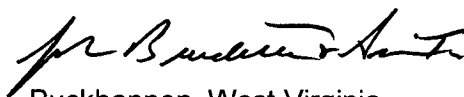
### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Monroe 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 Monroe County Council on Aging, Inc. in a separate letter dated June 29, 2015.

### **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 29, 2015



# JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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## MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of Monroe County Council on Aging, Inc. for the year ended September 30, 2014, we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated June 29, 2015, on the financial statements of Monroe County Council on Aging, Inc.

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

### Segregation of Duties

We noted that two employees are responsible for most of the accounting and financial duties. As a result, many aspects of the internal accounting control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Monroe County Council on Aging, Inc. We recognize that the Organization 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 within the Organization.

Buckhannon, West Virginia  
June 29, 2015