

**The Upshur County Senior Citizens
Opportunity Center, Inc.**

Audited Financial Statements

September 30, 2011

Audited by:

Williams & Associates, A.C.

204 Davis Avenue, Post Office Box 2727

Elkins, West Virginia 26241

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Independent Auditor's Report

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Board of Directors

Upshur County Senior Citizens Opportunity Center, Inc.

I have audited the accompanying statement of financial position of Upshur County Senior Citizens Opportunity Center, Inc., as of September 30, 2011, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the entity's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Upshur County Senior Citizens Opportunity Center, Inc. as of September 30, 2011 and September 30, 2010, 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.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of revenues & support on page 11, as well as the schedule of expenditures of federal awards on page 12, are presented for purposes 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 my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued my report dated January 27, 2012, on my consideration of Upshur County Senior Citizens Opportunity Center, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Williams & Associates, A.C.

Elkins, West Virginia

January 27, 2012

Upshur County Senior Citizens Opportunity Center, Inc.
STATEMENT OF FINANCIAL POSITION
September 30, 2011

ASSETS		
Current Assets		
Cash & Equivalents	\$ 277,085	
Investments	155,111	
Accounts Receivable	57,732	
Grants Receivable	68,233	
Prepaid Expenses	13,509	
Inventory	3,356	
Other Current Assets	<u>115</u>	
Total Current Assets	\$ 575,141	
Property & Equipment, net		
	<u>1,240,546</u>	
TOTAL ASSETS		<u>\$ 1,815,687</u>
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable	\$ 36,123	
Payroll Tax Liabilities	19,292	
Employee Benefits Payable	11,647	
Accrued Wages	25,937	
Deferred Compensation	<u>25,994</u>	
Total Current Liabilities		<u>\$ 118,993</u>
TOTAL LIABILITIES		
		118,993
Net Assets		
Unrestricted	1,633,290	
Temporarily Restricted	68,233	
Unrealized Gain(Loss) on Investments	<u>(4,829)</u>	
TOTAL NET ASSETS		<u>1,696,694</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$ 1,815,687</u>

The accompanying notes are an integral part of these financial statements.

Upshur County Senior Citizens Opportunity Center, Inc.
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2011

REVENUE AND SUPPORT	\$
Public Support	113,454
Grant Revenues	891,017
Program Service Fees	593,730
Interest/Dividend Income	414
Royalty Income	4,748
Project Income	61,587
Other	15,258
TOTAL REVENUE AND SUPPORT	<u>1,680,208</u>
EXPENSES	
Program Services	1,439,762
Management and General	111,145
TOTAL EXPENSES	<u>1,550,907</u>
CHANGE IN NET ASSETS	129,301
UNREALIZED GAIN(LOSS) ON INVESTMENTS	(4,829)
NET ASSETS, 10/1/10	<u>1,572,222</u>
NET ASSETS, 9/30/11	<u><u>\$ 1,696,694</u></u>

The accompanying notes are an integral part of these financial statements.

Upshur County Senior Citizens Opportunity Center, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 129,301
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	76,773
(Increase)Decrease in Accounts Receivable	(3,116)
(Increase)Decrease in Grants Receivable	(154)
(Increase)Decrease in Prepaid Expenses	3,782
(Increase)Decrease in Inventory	443
(Increase)Decrease in Other Current Assets	(115)
Increase(Decrease) in Accounts Payable	4,369
Increase(Decrease) in Payroll Tax Liabilities	14,333
Increase(Decrease) in Employee Benefits Payable	8,010
Increase(Decrease) in Accrued Wages	3,754
Increase(Decrease) in Deferred Compensation	<u>2,351</u>
NET CASH PROVIDED BY(USED IN) OPERATING ACTIVITIES	\$ 239,731
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Fixed Assets	<u>(113,582)</u>
NET CASH PROVIDED BY(USED IN) INVESTING ACTIVITIES	(113,582)
CASH FLOWS FROM FINANCING ACTIVITIES	
Increase in Investments	<u>(52,171)</u>
NET CASH PROVIDED BY(USED IN) FINANCING ACTIVITIES	(52,171)
INCREASE(DECREASE) IN CASH & EQUIVALENTS	73,978
UNREALIZED GAIN(LOSS) ON INVESTMENTS	(4,829)
CASH & EQUIVALENTS, 10/1/10	<u>207,936</u>
CASH & EQUIVALENTS, 9/30/11	<u><u>\$ 277,085</u></u>

The accompanying notes are an integral part of these financial statements.

Upshur County Senior Citizens Opportunity Center, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2011

EXPENSE	Programs										Subtotal	Admin	TOTAL
	III-B	III-C		III-D/ MM	III-E	LIFE	BOSS	FAIR/ LH	COC/ Waiver	Other Programs			
Personnel	\$ 54,686	\$ 30,150	\$ 47,118		\$ 8,129	\$ 55,884	\$ 104,907	\$ 104,819	\$ 366,578	\$ 45,296	\$ 817,567	\$ 169,987	\$ 987,554
Taxes/Benefits	5,354	6,710	9,530		791	5,384	23,719	10,137	46,749	11,725	120,099	75,654	195,753
Advertisement							12		285		297	906	1,203
Depreciation											-	76,773	76,773
Disposables		4,613	4,467								9,080		9,080
Equipment Maintenance	2,049	119	119				40				2,327	14,612	16,939
Supplies		56	56							2,402	2,514		2,514
Professional Fees											-	27,309	27,309
Raw Food		43,312	42,964								86,276		86,276
Travel/Meetings					79	3,082	2,348	4,915	18,515	2,161	31,100	1,048	32,148
Utilities/Communication	743	7,855	7,855				9,231				25,684	9,806	35,490
Insurance											-	18,324	18,324
Other	12,143	322	10,038	2,260		9	5,754	75	1,323	11,520	43,444	18,100	61,544
Indirect	19,297	11,847	18,207		2,867	19,692	41,342	36,947	132,847	18,328	301,374	(301,374)	-
Totals	\$ 94,272	\$ 104,984	\$ 140,354	\$ 2,260	\$ 11,866	\$ 84,051	\$ 187,353	\$ 156,893	\$ 568,699	\$ 89,030	\$ 1,439,762	\$ 111,145	\$ 1,550,907

The accompanying notes are an integral part of these financial statements.

UPSHUR COUNTY SENIOR CITIZENS OPPORTUNITY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Upshur County Senior Citizens Opportunity Center, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Upshur County, West Virginia. The purpose of the Organization is to enhance the quality of life for older persons and to help them to remain independent and active.

This summary of significant accounting policies of Upshur County Senior Citizens Opportunity Center, 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. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The financial statements of Upshur County Senior Citizens Opportunity Center, Inc., have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statements of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, 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.

Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management must make estimates based on future events that affect the reported amounts of assets and liabilities, the disclosures 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.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

UPSHUR COUNTY SENIOR CITIZENS OPPORTUNITY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS

Accounts and Grants Receivable

Accounts receivable represent amounts owed the Organization for services provided to clients of the Organization under contracts with the West Virginia Department of Health and Human Resources – Medicaid Waiver and Community Care Programs. In addition, the Organization uses the allowance method for accounting for bad debts whereby an allowance for doubtful accounts is established based on the realization of the accounts receivable at year end. As of September 30, 2011, all accounts receivable are deemed collectible.

Contributions/grants are recognized when the donor/grantor makes a promise to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor/grantor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor/grantor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The Organization uses the allowance method to determine collectibility of grants receivable. As of September 30, 2011, all grants receivable are deemed collectible.

Property and Equipment

The Organization is currently capitalizing all equipment purchases at cost and all donated equipment at fair market value and is depreciating these costs using the straight-line method over the asset's estimated useful life. The Organization capitalizes purchases in the amount of \$500 that have an estimated life of more than one year.

Investments

The Organization reports investments in marketable securities with readily determinable fair values at their fair values in the statement of financial position. Unrealized gains and losses are included in the changes in net assets.

Inventory

Inventory consists primarily of raw food, disposables, and supplies purchased under the Title III-C grant and are recorded at the lower of cost or market on a first in-first out (FIFO) basis.

Income Taxes

The Organization is exempt from income taxes under the provisions of Internal Revenue Code Section 501(c)(3).

UPSHUR COUNTY SENIOR CITIZENS OPPORTUNITY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS

Grant Monies

Grant monies are received in three ways:

- 1 – On a cost reimbursement basis for which the Organization requests reimbursement for monies already spent. This is utilized for the LIFE program grant.
- 2 – On an as needed basis in which the Organization requests monies that it feels it will need in the immediate future; this is utilized for Title III-B, Title III-E, Title III-D/MM, and Elder Abuse grants. Upon completion of a grant year any unexpended money has to be approved for carryover to the next year, but if approval is denied, the money has to be reimbursed to the grantor.

3 – Title III-C grant funds are received on a meal reimbursement basis but not to exceed the total grant award. Upon completion of the grant year, any unexpended monies are restricted for future Title III-C program operating expenses.

Operating expenditures made against federal and state grants are subject to audit by the Grantor agency. These agencies may subsequently make adjustments to the grant as originally awarded due to their audit findings.

Advertising

Advertising costs are expensed as incurred. Advertising costs for the year ended September 30, 2011 were \$1,203.

Note 2. Receivables

Grants receivable consisted of the following at September 30, 2011:

Lighthouse	\$ 37,204
LIFE	8,300
Title III-C	9,284
RWJ	13,060
Elder Abuse	<u>385</u>
Total Grants Receivable	<u>\$ 68,233</u>

Accounts receivable consisted of the following at September 30, 2011:

WV DHHR	\$ 55,989
VA Program	<u>1,743</u>
Total Accounts Receivable	<u>\$ 57,732</u>

UPSHUR COUNTY SENIOR CITIZENS OPPORTUNITY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS

Note 3. Investments

Investments are stated at fair value and consist of U.S. Government Agency Obligations and U.S. Treasury Bills. Fair values and appreciation (depreciation) at September 30, 2011 are summarized below:

	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Investments, unrestricted	\$ 159,940	\$ 155,111	\$ (4,829)

Note 4. Property and Equipment

Property and equipment consisted of the following at September 30, 2011:

Land	\$	250,470	
Buildings		868,588	
Improvements		346,256	
Vehicles		178,619	
Office Furniture & Equipment		530,106	
Total Fixed Assets		2,174,039	
Less accumulated depreciation		(933,493)	
Net property and equipment	\$	1,240,546	

Note 5. Retirement Program

Certain employees are eligible to be included in the organization's retirement program. The employee contributes 4.5% of his/her gross wages which is combined with 9.5% contributed by Upshur County Senior Citizens Opportunity Center, Inc. The covered employees are eligible to draw benefits upon retirement.

Note 6. Other Post-Employment Benefits (Defined Benefit OPEB Plan)

Upshur County Senior Citizens Opportunity Center, Inc. participates in the West Virginia Public Employee Insurance Agency's health insurance plan. In order to comply with GASB Statement No. 43 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* and GASB Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective July 1, 2007 the Organization began recording annual required contributions (ARC) as a liability. The total of this liability was \$59,381 as of September 30, 2009. However, during this fiscal year, the Upshur County Senior Citizens Opportunity Center, Inc., successfully opted out of the plan.

UPSHUR COUNTY SENIOR CITIZENS OPPORTUNITY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS

Note 7. Support Concentration

Upshur County Senior Citizens Opportunity Center, Inc., receives approximately 36.7% of its support from the West Virginia Department of Health and Human Services for providing services under the Medicaid Waiver and Community Care programs. Any significant reduction in the level of support from these sources could have a material effect on the Organization's programs and activities.

Note 8. Subsequent Events

Management has evaluated subsequent events through January 27, 2012, the date of issuance of the audit report.

Note 9. Split-Interest Agreement (Trust)

The Organization is also the beneficiary of a perpetual trust created on October 6, 1994 by Lowe Bartlett Armstrong and held by JPMorgan Chase Bank, NA. The Organization has the irrevocable right to receive the income earned on the trust assets in perpetuity, but never receives the assets held in trust. The funds held in trust remain the property of the trust therefore they are not reflected on the Statement of Financial Position.

Supplemental Information

Upshur County Senior Citizens Opportunity Center, Inc.
SCHEDULE OF REVENUES & SUPPORT
For the Year Ended September 30, 2011

	Programs									Subtotal	Admin	TOTAL
	III-B	III-C	III-D/ MM	III-E	LIFE	BOSS	FAIR/ LH	COC/CM/ Waiver	Other Programs			
Grant Revenues												
Federal & State	\$ 52,212	\$ 151,041	\$ 1,732	\$ 10,411	\$ 149,428	\$ 286,100	\$ 186,669		\$ 53,424	\$ 891,017	\$ -	\$ 891,017
Total Grant Revenues	<u>52,212</u>	<u>151,041</u>	<u>1,732</u>	<u>10,411</u>	<u>149,428</u>	<u>286,100</u>	<u>186,669</u>	<u>-</u>	<u>53,424</u>	<u>891,017</u>	<u>-</u>	<u>891,017</u>
Other Revenues												
Program Service Fees							1,860	577,863	14,007	593,730		593,730
Project Income	15,986	36,829			340		6,227		2,205	61,587		61,587
Donations									88	88	113,366	113,454
Interest/Dividends									-	-	414	414
Royalty Income									-	-	4,748	4,748
Other		13,815								13,815	1,443	15,258
Total Other Revenues	<u>15,986</u>	<u>50,644</u>	<u>-</u>	<u>-</u>	<u>340</u>	<u>-</u>	<u>8,087</u>	<u>577,863</u>	<u>16,300</u>	<u>669,220</u>	<u>119,971</u>	<u>789,191</u>
Total Revenues	<u>\$ 68,198</u>	<u>\$ 201,685</u>	<u>\$ 1,732</u>	<u>\$ 10,411</u>	<u>\$ 149,768</u>	<u>\$ 286,100</u>	<u>\$ 194,756</u>	<u>\$ 577,863</u>	<u>\$ 69,724</u>	<u>\$ 1,560,237</u>	<u>\$ 119,971</u>	<u>\$ 1,680,208</u>

The accompanying notes are an integral part of these financial statements.

Upshur County Senior Citizens Opportunity Center, Inc.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2011

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through		Federal Expenditures
	Federal CFDA Number	Entity Identifying #	
<i>Pass-Through Programs from Upper Potomac Area Agency on Aging:</i>			
Administration of Aging	93.044	21126	\$ 36,201
Special Programs for the Aging Title III Part B Grants for Supportive Services and Senior Centers			
Administration on Aging Special Programs for the Aging Title III Part D Disease Prevention and Health Promotion Services	93.043	21126	\$ 2,819
Administration on Aging Special Programs for the Aging Title III Part E National Family Caregiver Support	93.052	21126	\$ 40,766
Administration on Aging Special Programs for the Aging Title III Part C Nutrition Services	93.045	21126	\$ 25,142
Administration on Aging Special Programs for the Aging Title VII Chapter 3 Programs for Prevention of Elder Abuse, Neglect & Exploitation	93.041		\$ 385
Centers for Medicare & Medicaid Services CMS Research, Demonstration & Evaluations State Health Insurance Assistance Program (SHIP)	93.779		<u>\$ 9,500</u>
<i>Total US Department of Health & Human Services</i>			<u>\$ 114,813</u>
<i>Total Expenditures of Federal Awards</i>			<u><u>\$ 114,813</u></u>

The accompanying notes are an integral part of this schedule.

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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
Upshur County Senior Citizens Opportunity Center, Inc.
Buckhannon, West Virginia 26201

I have audited the financial statements of Upshur County Senior Citizens Opportunity Center, Inc., (a non-profit organization) as of and for the year ended September 30, 2011, and have issued a report thereon dated January 27, 2012. I conducted my 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.

Compliance

As part of obtaining reasonable assurance about whether Upshur County Senior Citizens Opportunity Center, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of law, regulations, contracts, and grants, 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 is not an object of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, I noted certain immaterial instances of noncompliance, which we have reported to management of Upshur County Senior Citizens Opportunity Center, Inc., in a separate letter dated January 27, 2012, and included in this audit report on page 16.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Upshur County Senior Citizens Opportunity Center, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consider of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one

or more of the internal control components does not reduce to a relatively low level the risk that misstatements in an amount that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting that its operation that I consider to be material weaknesses. However, I noted other matters involving the internal control over financial reporting, which I have reported to management of Upshur County Senior Citizens Opportunity Center, Inc., in a separate letter dated January 27, 2012, and included in this audit report on page 16.

This report is intended solely for the information and use of the board of directors, management, and West Virginia Bureau of Senior Services and is not intended to be and should not be used by anyone other than these specified parties.

Williams & Associates, A.C.

Elkins, West Virginia
January 27, 2012

Williams & Associates, A.C.

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REPORT ON SELECTED COMPLIANCE REQUIREMENTS OF THE WEST VIRGINIA BUREAU OF SENIOR SERVICES

Board of Directors
Upshur County Senior Citizens Opportunity Center, Inc.
Buckhannon, West Virginia

I have audited the compliance of Upshur County Senior Citizens Opportunity Center, Inc. (a non-profit organization) as of September 30, 2011 and have issued my report thereon dated January 27, 2012. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

As part of obtaining reasonable assurance about whether Upshur County Senior Citizens Opportunity Center, Inc.'s financial statements are free of material misstatement, I performed tests of certain compliance requirements per the directive of the West Virginia Bureau of Senior Services. Providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. However, the results of my tests disclosed no instances of noncompliance that are required to be reported under the directive of the West Virginia Bureau of Senior Services.

This report is intended for the information of the Board of Directors, management and the granting agencies and it is not intended to be and should not be used by anyone other than those specified parties.

Williams & Associates, A.C.

Williams & Associates, AC
January 27, 2012

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MANAGEMENT LETTER

To the Board of Directors
The Upshur County Senior Citizens Opportunity Center, Inc.
Weston, West Virginia

Our audit on the financial statements of the Upshur County Senior Citizens Opportunity Center, Inc., for the year ended September 30, 2011, highlighted areas where we would like to make recommendations which would improve the internal control, accounting procedures, and internal financial information of the Organization. Since our audit was not designed to include a complete review of all systems, procedures and controls, the following comments and recommendations should not be considered to be all inclusive of the areas where improvements may be necessary.

Segregations of Duties

During our audit we noted that two people perform most of the accounting and financial duties. As a result, many aspects of internal accounting control which rely upon an adequate segregation of duties are for all practical purposes missing in the Upshur County Senior Citizens Opportunity Center, Inc. We recognize that the Organization is not large enough to make the employment of additional staff for the purpose of segregating duties practicable from a financial standpoint, but we are required, under our professional responsibilities, to describe the situation.

Accounting

During our audit we noted that the proper journals are not being used for recording transactions. General journal entries should not be used to enter day-to-day transactions. The features of QuickBooks should be utilized, including invoicing, receipt of payments, banking, including making deposits, etc. in order to properly record transactions and provide an audit trail.

After you have had the opportunity to review these comments and recommendations, I would be pleased to discuss those points that you desire. I would like to thank your staff for their assistance in performing the audit and the Board of Directors for the opportunity to serve the Upshur County Senior Citizens Opportunity Center, Inc.

W Williams & Associates, A.C.

Elkins, West Virginia
January 27, 2012