

The Council of Senior Tyler Countians, Inc.

Audited Financial Statements
and Supplementary Information
Years ended September 30, 2022 and 2021



The Council of Senior Tyler Countians, Inc.
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Independent Auditor's Report

To the Board of Directors of The Council of Senior Tyler Countians, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The Council of Senior Tyler Countians, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Council of Senior Tyler Countians, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Council of Senior Tyler Countians, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Council of Senior Tyler Countians, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it

exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Council of Senior Tyler Countians, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Council of Senior Tyler Countians, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023, on our consideration of The Council of Senior Tyler Countians, 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 solely 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 effectiveness of 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 The Council of Senior Tyler Countians, Inc.'s internal control over financial reporting and compliance.

Kozicki Hughes Sickenroff P.C.

Wheeling, West Virginia,
June 29, 2023.

The Council of Senior Tyler Countians, Inc.
Statements of Financial Position
September 30, 2022 and 2021

Assets	<u>2022</u>	<u>2021</u>
Current assets		
Cash and cash equivalents	\$ 338,177	\$ 316,496
Accounts receivable	84,847	97,127
Employee retention credit receivable	-	127,153
Prepaid payroll taxes	-	17,038
Prepaid insurance	13,374	13,005
Total current assets	<u>436,398</u>	<u>570,819</u>
Noncurrent assets		
Property and equipment		
Land	82,013	82,013
Land improvements	96,208	90,808
Building and improvements	741,283	676,700
Equipment and vehicles	558,578	510,466
Total property and equipment	<u>1,478,082</u>	<u>1,359,987</u>
Less: Accumulated depreciation	(757,592)	(696,758)
Net property and equipment	<u>720,490</u>	<u>663,229</u>
Total assets	<u>\$ 1,156,888</u>	<u>\$ 1,234,048</u>
 Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 19,384	\$ 14,231
Accrued wages	37,328	27,994
Accrued vacation	30,519	22,506
Total current liabilities	<u>87,231</u>	<u>64,731</u>
Total liabilities	<u>87,231</u>	<u>64,731</u>
 Net Assets		
Without donor restrictions		
Undesignated	1,057,266	1,156,933
Board designated	12,391	12,384
Total net assets	<u>1,069,657</u>	<u>1,169,317</u>
Total liabilities and net assets	<u>\$ 1,156,888</u>	<u>\$ 1,234,048</u>

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

The Council of Senior Tyler Countians, Inc.
Statements of Activities
For the Years Ended September 30, 2022 and 2021

	2022	2021
	Without donor restrictions	Without donor restrictions
Support and Revenue		
Federal and state assistance	\$ 740,779	\$ 778,275
Other private grants	32,631	-
Contribution income	96,394	67,087
Fundraising income	3,453	452
Rental income	21,100	28,900
Employee retention credit income	-	203,968
Gain on the sale of fixed asset	-	4,151
Interest income	378	5,295
Total support and revenue	894,735	1,088,128
Expenses		
Program services		
Transportation	38,785	44,083
Nutrition	227,704	191,991
Veterans	20,170	22,107
Medicaid	93,514	77,826
Medicaid Waiver	64,176	58,899
LIFE	366,718	333,850
FAIR	13,292	13,678
Lighthouse	72,885	64,148
Other programs	34,838	34,592
Supporting services		
Management and general	62,313	59,137
Total expenses	994,395	900,311
Change in net assets	(99,660)	187,817
Net assets - beginning of year	1,169,317	981,500
Net assets - end of year	\$ 1,069,657	\$ 1,169,317

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

The Council of Senior Tyler Countians, Inc.
Statement of Functional Expenses
For the Year Ended September 30, 2022

	Program Services									Supporting Services	Total	
	Transportation	Nutrition	Veterans	Medicaid	Medicaid Waiver	LIFE	FAIR	Lighthouse	Other Programs	Management and General		
Expenses												
Salaries and wages	\$ 24,399	\$ 126,740	\$ 14,911	\$ 69,131	\$ 47,443	\$ 271,102	\$ 9,827	\$ 53,881	\$ 25,755	\$ -	\$ -	\$ 643,189
Payroll taxes and fringes	4,439	23,058	2,713	12,577	8,631	49,323	1,788	9,803	4,686	-	-	117,018
Travel and training	343	1,781	210	971	667	3,809	138	757	362	-	-	9,038
Printing and supplies	961	4,993	587	2,724	1,869	10,681	387	2,123	1,015	293	293	25,633
Telephone and utilities	1,195	6,207	730	3,386	2,324	13,277	481	2,639	1,261	365	365	31,865
Other expenses	247	1,281	151	699	479	2,739	99	544	260	75	75	6,574
Food purchases	-	37,459	-	-	-	-	-	-	-	-	-	37,459
Disposable products	-	9,824	-	-	-	-	-	-	-	-	-	9,824
Transportation expenses	5,781	5,781	-	-	-	-	-	-	-	608	608	12,170
Repairs and maintenance	447	2,323	273	1,267	870	4,970	180	988	472	138	138	11,928
Professional fees	355	1,845	217	1,007	691	3,947	143	785	375	-	-	9,365
Depreciation	-	-	-	-	-	-	-	-	-	60,834	60,834	60,834
Contracted services	-	3,200	-	-	-	-	-	-	-	-	-	3,200
Liability insurance	618	3,212	378	1,752	1,202	6,870	249	1,365	652	-	-	16,298
Total expenses	<u>\$ 38,785</u>	<u>\$ 227,704</u>	<u>\$ 20,170</u>	<u>\$ 93,514</u>	<u>\$ 64,176</u>	<u>\$ 366,718</u>	<u>\$ 13,292</u>	<u>\$ 72,885</u>	<u>\$ 34,838</u>	<u>\$ 62,313</u>	<u>\$ -</u>	<u>\$ 994,395</u>

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

The Council of Senior Tyler Countians, Inc.
Statement of Functional Expenses
For the Year Ended September 30, 2021

	Program Services									Supporting Services	Total	
	Transportation	Nutrition	Veterans	Medicaid	Medicaid Waiver	LIFE	FAIR	Lighthouse	Other Programs	Management and General		
Expenses												
Salaries and wages	\$ 27,551	\$ 110,583	\$ 16,090	\$ 56,644	\$ 42,869	\$ 242,986	\$ 9,955	\$ 46,689	\$ 25,176	\$ -	\$ 578,543	
Payroll taxes and fringes	5,631	22,601	3,288	11,577	8,761	49,661	2,035	9,542	5,145	-	118,241	
Travel and training	730	2,930	426	1,501	1,136	6,438	264	1,237	668	-	15,330	
Printing and supplies	618	2,479	361	1,270	961	5,447	223	1,047	564	755	13,725	
Telephone and utilities	1,325	5,317	774	2,724	2,061	11,684	479	2,245	1,211	1,620	29,440	
Other expenses	70	279	41	143	108	614	25	118	64	85	1,547	
Food purchases	-	23,488	-	-	-	-	-	-	-	-	23,488	
Disposable products	-	7,940	-	-	-	-	-	-	-	-	7,940	
Transportation expenses	6,228	6,228	-	-	-	-	-	-	-	655	13,111	
Professional fees	591	2,370	345	1,214	919	5,208	213	1,001	540	-	12,401	
Repairs and maintenance	623	2,502	364	1,281	970	5,497	225	1,056	570	762	13,850	
Depreciation	-	-	-	-	-	-	-	-	-	55,260	55,260	
Contracted services	-	2,400	-	-	-	-	-	-	-	-	2,400	
Liability insurance	716	2,874	418	1,472	1,114	6,315	259	1,213	654	-	15,035	
Total expenses	\$ 44,083	\$ 191,991	\$ 22,107	\$ 77,826	\$ 58,899	\$ 333,850	\$ 13,678	\$ 64,148	\$ 34,592	\$ 59,137	\$ 900,311	

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

The Council of Senior Tyler Countians, Inc.
Statements of Cash Flows
For the Years Ended September 30, 2022 and 2021

	2022	2021
Cash Flows from Operating Activities:		
Change in net assets	\$ (99,660)	\$ 187,817
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	60,834	55,260
Gain on the sale of fixed asset	-	(4,151)
(Increase) decrease in operating assets:		
Accounts receivable	12,280	20,670
Employee retention credit receivable	127,153	(27,975)
Workers' compensation receivable	-	518
Prepaid payroll taxes	17,038	(1,353)
Prepaid insurance	(369)	(2,117)
Increase (decrease) in operating liabilities:		
Accounts payable	5,153	(2,943)
Accrued wages	9,334	(4,522)
Accrued vacation	8,013	2,786
Net cash provided by operating activities	139,776	223,990
Cash Flows from Investing Activities:		
Purchase of fixed assets	(118,095)	(52,338)
Proceeds from the sale of fixed asset	-	4,151
Net cash used by investing activities	(118,095)	(48,187)
Net increase in cash and cash equivalents	21,681	175,803
Cash and cash equivalents, beginning of year	316,496	140,693
Cash and cash equivalents, end of year	\$ 338,177	\$ 316,496

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

The Council of Senior Tyler Countians, Inc.
Notes to Financial Statements
September 30, 2022 and 2021

1. Nature of Organization

The Council of Senior Tyler Countians, Inc. (the Council) was formed to study the needs of the aging in Tyler County, West Virginia, and to establish and govern those activities deemed necessary to meet their needs. The Council encourages, promotes and aids in establishing all programs and services for the aging and conducts programs of public education on the problems of the aging. The Council operates the Tyler County Senior Center and the Wellness Center in Middlebourne, West Virginia and provides the following programs:

Transportation – provides transportation services to assist persons age 60 or older to and from community facilities and non-emergency medical facilities.

Nutrition – provides persons age 60 or older and their spouse with hot nutritionally balanced meals served at lunchtime each weekday at the Tyler County Senior Center and the Sistersville Riverfront site. In addition to receiving hot meals at lunchtime, there is socializing with others at the Centers. Home delivered meals to those who are homebound are also offered through this program.

Veterans – provides in-home care with services such as personal care, personal assistance and light housekeeping for those who served in the armed forces; as determined by a VA doctor with service-related disability making at least 50% of the care necessary.

Medicaid – provides personal care and light housekeeping services needed by individuals with physical or mental impairment as deemed necessary by their physician and whom are Medicaid eligible.

Medicaid Waiver – provides long term care, with the attention of nursing staff and in-home care workers, to help eligible individuals stay in their home rather than go to a nursing home.

LIFE – The Legislative Initiative for the Elderly (LIFE) is a state-funded program and part of senior center's array of services.

FAIR – The Family Alzheimer's In-Home Respite (FAIR) program is designed to provide a regular break for caregivers of individuals of any age with Alzheimer's disease or a related dementia. This program provides socialization and stimulation for the individual with Alzheimer's and dementia through an activities plan developed for that individual based on his or her interests and abilities.

Lighthouse – provides supportive assistance to enable seniors age 60 or older to remain in their communities and continue to live in the comfort of their own houses. The program provides support in four areas: Personal Care, Mobility, Nutrition and Environmental.

Other Programs – Other programs include in-home respite which provide temporary support for older persons or primary caregivers and the wellness center to promote healthy lifestyles.

The Council of Senior Tyler Countians, Inc.
Notes to Financial Statements
September 30, 2022 and 2021

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Council reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and are not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Council, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors or others that are entered into during its operations. The governing board has designated, from the net assets without donor restrictions, a board-designated cash account to be used for scholarship purposes.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature, such as those that are restricted by a donor that the resources be maintained in perpetuity. As of September 30, 2022 and 2021, there are no donor restrictions on the net assets of the Council.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Council considers all cash in banks to be cash equivalents.

Accounts Receivable

Accounts receivable are stated at net realizable values. Uncollectible amounts are expected to be insignificant, consequently, an allowance for doubtful accounts as of September 30, 2022 and 2021 has not been recorded. When management determines that an account is uncollectible, the balance is charged off to bad debt expense.

Property and equipment

Property and equipment are capitalized at cost. Through fiscal year ending September 31, 2021, it was the Council's policy to capitalize expenditures in excess of \$1,500. Effective October 1, 2021, this policy was updated to capitalize expenditures in excess of \$5,000. Donations of property and equipment are recorded as support at their estimated fair value. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset type</u>	<u>Years</u>
Land improvements	15
Building and improvements	25
Equipment and vehicles	5 - 10

The Council of Senior Tyler Countians, Inc.
Notes to Financial Statements
September 30, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

Contributions

Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the absence or existence and nature of any donor restrictions.

Functional Allocation of Expense

The costs of providing the program services have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification of expenses by function. Accordingly, certain costs have been allocated to the program, and supporting services benefited. The expenses that are allocated include personnel costs, professional services, office expenses, insurance, and others which are allocated based on estimates of time and effort.

Cost Allocation

The financial statements report specific categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and benefits, which are allocated based on an estimate of time and effort.

Income Tax Status

The Council is exempt from income tax under §501(c)(3) of the Internal Revenue Code, and accordingly, no income tax accounts are reflected in these financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect specific reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

3. Donated Services

The Council receives donated services from unpaid volunteers who assist in special projects. No amounts have been recognized in the statements of activities because the criteria for recognition has not been satisfied under the FASB ASC Accounting for Contributions Received and Contributions Made topic.

4. Concentration of Grants

The Council receives a majority of its support from federal and state agencies. A reduction of this support would have a major effect on the operations of the Council.

5. Rental income

The Council rents out extra building space to various businesses and individuals on a month-to-month basis with no long term lease agreements in place. The rental income is used to support the programs of the Council.

The Council of Senior Tyler Countians, Inc.
Notes to Financial Statements
September 30, 2022 and 2021

6. Employee retention credit

The Employee Retention Credit (ERC) was established as part of the Coronavirus Aid Relief and Economic Security Act (CARES Act) enacted on March 27, 2020, and extended with the Taxpayer Certainty and Disaster Relief Act of 2020 (Relief Act) enacted on December 27, 2020. The ERC is a tax credit against certain employment taxes equal to 50% (CARES Act) and 70% (Relief Act) of the qualified wages an eligible employer pays to employees after March 12, 2020, and before July 1, 2021. The qualified wages are limited to \$10,000 per employee. The credit is nonrefundable up to the employer's share of social security taxes paid on the qualifying wages for the period, and the excess credit is refundable. The following represents the Council's ERC:

	<u>2021</u>
Non-refundable portion of ERC	\$ 24,217
Refundable portion of ERC	<u>179,751</u>
Total ERC	<u>\$ 203,968</u>

The non-refundable portion of the credit is applied against future payroll tax liabilities. As of year-end, the amounts not applied or received are recorded as prepaid payroll taxes and employee retention credit receivable, respectively.

7. Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with presentation in the current year financial statements.

8. Liquidity and Availability of Financial Assets

The Council's financial assets available to meet cash needs for general expenditures within one year are \$423,024 and \$540,776 as of September 30, 2022 and 2021.

In addition, the Council has access to a line of credit with a local bank.

9. Line of Credit

The Council has a line of credit with a local bank in the amount of \$20,000. There was no outstanding balance as of September 30, 2022 and 2021.

10. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were issued, June 29, 2023, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Supplementary Information

The Council of Senior Tyler Countians, Inc.
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2022

Grantor	Federal AL Number	Identification Number	Total Expenditures
<u>Federal Awards</u>			
Department of Health and Human Resources			
<u>Belomar Regional Council and Interstate Planning Commission</u>			
Special Programs for the Aging - Title III, Part B	93.044	22335	\$ 26,514
Special Programs for the Aging - Title III, Part D	93.043	22335	529
COVID-19 - Special Programs for the Aging - Title III, Part C	93.045	22335	165
National Family Caregiver Support - Title III, Part E	93.052	22335	<u>6,631</u>
Total Expenditures of Federal Awards			<u><u>\$ 33,839</u></u>
<u>State Awards</u>			
Department of Health and Human Resources			
<u>West Virginia Bureau of Senior Services</u>			
Family Alzheimer's In-Home Respite (FAIR)		IH2212	\$ 33,077
Lighthouse Program - In-Home Services for Seniors		IH2212	<u>110,402</u>
			<u>143,479</u>
<u>Belomar Regional Council and Interstate Planning Commission</u>			
Special Programs for the Aging - Title III, Part B		22335	14,454
National Family Caregiver Support - Title III, Part E		22335	200
Legislative Initiative for the Elderly (LIFE)		22302	<u>180,799</u>
			<u>195,453</u>
<i>Comingled Funds - Federal and State</i>			
Department of Health and Human Resources			
<u>Belomar Regional Council and Interstate Planning Commission</u>			
Special Programs for the Aging - Title III, Part C		22335	<u>109,848</u>
			<u>109,848</u>
<i>Fee for Service</i>			
Department of Veterans Affairs			
Veterans Affairs		550584199	34,861
West Virginia Bureau of Medical Services			
Medicaid		1295151207	145,468
Medicaid Wavier		1295151207	<u>77,831</u>
			<u>258,160</u>
Total Expenditures of State Awards			<u><u>\$ 706,940</u></u>
Total Expenditures of Federal and State Awards			<u><u>\$ 740,779</u></u>

Dan Wilson, CPA, MBA
(deceased)
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CERTIFIED PUBLIC ACCOUNTANTS

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors of The Council of Senior Tyler Countians, Inc.:

We have audited 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, the financial statements of The Council of Senior Tyler Countians, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional expenses 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, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Council of Senior Tyler Countians, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 The Council of Senior Tyler Countians, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of The Council of Senior Tyler Countians, Inc.'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 The Council of Senior Tyler Countians, 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Council of Senior Tyler Countians, Inc.'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 Council of Senior Tyler Countians, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kozicki Hughes Sickenroff PLLC

Wheeling, West Virginia,
June 29, 2023.