

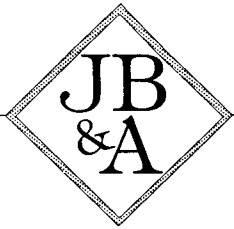
TUCKER COUNTY SENIOR CITIZENS, INC.

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

SEPTEMBER 30, 2013

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1-2
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5-6
Statement of Cash Flows	7
Notes to financial statements	8-13
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION	14
Schedule of Revenues and Support	15
Schedule of Expenditures of State Awards	16
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	17-18
MANAGEMENT LETTER	19-20



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
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

We have audited the accompanying financial statements of Tucker County Senior Citizens, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2013, 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 Tucker County Senior Citizens, Inc. as of September 30, 2013, 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 30, 2014, on our consideration of Tucker County Senior Citizens, 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 Tucker County Senior Citizens, Inc.'s internal control over financial reporting and compliance.

Buckhannon, West Virginia
June 30, 2014

TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2013

ASSETS

Current Assets

Cash and cash equivalents	\$ 67,981
Accounts receivable, net	65,991
Grants receivable	41,275
Prepaid expenses	<u>10,716</u>

Total current assets	<u>185,963</u>
----------------------	----------------

Property and Equipment	<u>219,688</u>
-------------------------------	----------------

TOTAL ASSETS	<u><u>\$ 405,651</u></u>
---------------------	--------------------------

LIABILITIES AND NET ASSETS

Current Liabilities

Current portion of long-term debt	\$ 11,985
Accounts payable	11,337
Accrued wages payable	41,675
Payroll taxes payable	<u>3,413</u>

Total current liabilities	<u>68,410</u>
---------------------------	---------------

Long-Term Debt

Long-Term Debt	<u>27,957</u>
----------------	---------------

Net Assets

Unrestricted	309,284
Restricted	<u> </u>

TOTAL NET ASSETS	<u>309,284</u>
-------------------------	----------------

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 405,651</u></u>
---	--------------------------

The accompanying notes are an integral part of this statement

TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal financial assistance	\$ 145,598	\$	\$ 145,598
State grant allocations	402,066		402,066
Donations	41,235		41,235
Local Match	6,057		6,057
Contractual revenues	645,563		645,563
Rental income	31,200		31,200
Project income	177,304		177,304
Interest income	113		113
Other income	8,686		8,686
Net assets released from restrictions:			
Restrictions released with time	<u>28,169</u>	<u>(28,169)</u>	
Total Revenue and Support	<u>1,485,991</u>	<u>(28,169)</u>	<u>1,457,822</u>
EXPENSES			
Program Services			
Title III-B	56,661		56,661
Title III-D	1,033		1,033
Title III-E	5,762		5,762
Title III-C - congregate	67,779		67,779
Title III-C - home delivered	116,280		116,280
Activities	154,474		154,474
Personal Care	822,589		822,589
Other programs	25,945		25,945
LIFE	206,588		206,588
Title III-G	3,113		3,113
Support Services:			
Management and general	<u>147,029</u>		<u>147,029</u>
Total Expenses	<u>1,607,253</u>		<u>1,607,253</u>
Change in Net Assets	(121,262)	(28,169)	(149,431)
NET ASSETS AT BEGINNING OF YEAR	<u>430,546</u>	<u>28,169</u>	<u>458,715</u>
NET ASSETS AT END OF YEAR	<u>\$ 309,284</u>	<u>\$</u>	<u>\$ 309,284</u>

The accompanying notes are an integral part of this statement

**TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Services and wages	\$ 34,348	\$ 960	\$ 5,318	\$ 35,091	\$ 42,505
Fringe benefits	3,302	73	444	2,894	3,476
Travel	898				1,444
Printing and supplies	196			83	3,914
Repairs and maintenance				3,042	1,099
Communications and utilities	1,714			6,355	13,369
Other	50			282	
Depreciation					
Raw food				19,504	34,059
Disposables					11,100
Transportation/Trip	16,053				4,164
Taxes and licenses					1,050
Professional services					
Postage and shipping					
Insurance					
Dues and subscriptions	100			528	100
Interest					
	<u>\$ 56,661</u>	<u>\$ 1,033</u>	<u>\$ 5,762</u>	<u>\$ 67,779</u>	<u>\$ 116,280</u>

The accompanying notes are an integral part of this statement.

**TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

<u>Activities</u>	<u>Personal Care</u>	<u>Other Programs</u>	<u>LIFE</u>	<u>Title III-G</u>	<u>Management and General</u>	<u>Totals (Memorandum Only)</u>
\$ 18,594	\$ 714,024	\$ 5,534	\$ 132,378	\$ 2,880	\$	\$ 991,632
1,528	58,187	515	10,478	220	84,675	165,792
59	32,847		2,228			37,476
	4,822		8,524			17,539
			11,743			15,884
	4,422		1,387			27,247
4,009	7,532	7,930	2,140		14,604	36,547
		11,505			31,749	43,254
						53,563
						11,100
130,248	169		34,131			184,765
	25	461			708	2,244
					3,500	3,500
			2,271			2,271
					11,216	11,216
36	561		1,308	13		2,646
					577	577
<u>\$ 154,474</u>	<u>\$ 822,589</u>	<u>\$ 25,945</u>	<u>\$ 206,588</u>	<u>\$ 3,113</u>	<u>\$ 147,029</u>	<u>\$ 1,607,253</u>

The accompanying notes are an integral part of this statement

**TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (149,431)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	43,254
(Increase) decrease in operating assets:	
Accounts and grants receivable	49,201
Prepaid expenses	(2,185)
Increase (decrease) in operating liabilities:	
Accounts payable	(300)
Accrued wages payable	625
Accrued payroll taxes	32
NET CASH USED IN OPERATING ACTIVITIES	<u>(58,804)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	<u>(63,571)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(63,571)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from long-term borrowing	43,988
Repayment of long-term borrowing	<u>(4,046)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>39,942</u>

Increase in cash and cash equivalents	(82,433)
---------------------------------------	----------

CASH AND CASH EQUIVALENTS, beginning of year	<u>150,414</u>
---	----------------

CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 67,981</u></u>
---	-------------------------

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Interest paid during the year	<u><u>\$ 577</u></u>
-------------------------------	----------------------

The accompanying notes are an integral part of this statement

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

The Tucker County Senior Citizens, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Tucker 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 Tucker County Senior Citizens, 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 Tucker County Senior Citizens, 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 Statement of Financial Accounting Standards, "Financial Statements of Not-for-Profit Organizations." 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 are deemed immaterial and are accordingly expensed as purchased.

**TUCKER COUNTY SENIOR CITIZENS, 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, 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, 2013, was \$ 547,664.

Donated Facilities

The Tucker County Senior Citizens, Inc.'s facilities are owned by the Tucker County Commission, Tucker County, West Virginia. Since a recent appraisal is not available, a fair rental value was unable to be calculated and recorded as donated services in these financial statements.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Donated Services

In addition, 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 related to such volunteer services.

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 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. Insurance of Cash and Deposits

All cash deposits are insured by the FDIC. Deposits in any one financial institution did not exceed the \$ 250,000 FDIC limit.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Grants Receivable

Grants receivable at September 30, 2013, consisted of the following:

LIFE Program	\$ 28,887
Lighthouse	9,952
Alzheimer/FAIR	2,436

Total	\$ 41,275
	=====

Note 4. Property and Equipment

Property and equipment consisted of the following at September 30, 2013:

Land	\$ 27,390
Buildings	242,964
Leasehold improvements	49,252
Vehicles	428,316
Equipment, furniture and fixtures	118,587

	866,509
Less accumulated depreciation	(646,821)

Net property and equipment	\$ 219,688
	=====

Note 5. Restrictions on Net Assets

There are no restricted net assets at September 30, 2013.

Note 6. 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 45 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.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 8. Long-Term Debt

Long-term debt consists of the following as of September 30, 2013

GMAC

4.94% installment note maturing 5/31/16, monthly payments of \$ 556.29 secured by vehicle.	\$ 16,569
4.94% installment note maturing 5/31/17, monthly payments of \$ 314.09 secured by vehicle.	12,560
4.94% installment note maturing 5/31/17, monthly payments of \$ 270.39 secured by vehicle.	10,813
	39,942
Less: current portion	11,985
Noncurrent portion	\$ 27,957
	=====

Scheduled maturities at September 30, 2013 are as follows:

September 30, 2014	\$ 11,985
2015	12,591
2016	10,879
2017	4,487

Total	\$ 39,942
	=====

Note 9. Donated Services

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise.

Note 10. Operating Lease Income

The Organization leases office space to the Veterans Administration under a renewable Operating lease with terms of one year. Monthly rent is \$2,200. The Organization also rents the Miller Property as a personal residence for \$200 per month.

TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

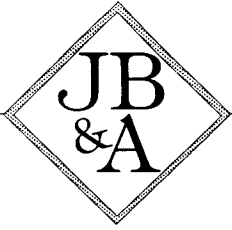
Note 11. Contingent Liabilities

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 10. Subsequent Events

Management has evaluated subsequent events through June 30, 2014 the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Senior Management and
The Board of Directors of
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

Our report on our audit of the basic financial statements of Tucker County Senior Citizens, Inc., for the year ended September 30, 2013 appears on page one and two (1 & 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 on the basic financial statements taken as a whole. The Schedule of Revenues and Support and Schedule of Expenditures of State Awards are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Buckhannon, West Virginia

June 30, 2014

**TUCKER COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF REVENUE AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

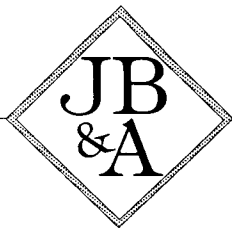
	Title III-B	Title III-D	Title III-E	Title III-G	Title III-C		Personal Care	Other Programs	Direct LIFE	Totals (Memorandum Only)
					Congregate	Home Delivered				
Federal Financial Assistance	\$ 26,232	\$ 485	\$ 3,800	\$ 1,050	\$ 35,894	\$ 78,137	\$	\$	\$	\$ 145,598
State Grant Allocations	16,300	47						16,250	209,210	241,807
Life Allocated					11,177	26,853			(38,030)	
State Grant FAIR							26,126			26,126
State Grant Lighthouse							134,133			134,133
Donations							22,686	18,549		41,235
Local Match	4,626	92	1,339							6,057
Contractual Revenues							645,563			645,563
Rental Income								31,200		31,200
Project Income	13,538				15,512	14,198		134,056		177,304
Other Income								5,805	2,881	8,686
Interest Income								113		113
Total	\$ 60,696	\$ 624	\$ 5,139	\$ 1,050	\$ 62,583	\$ 119,188	\$ 828,508	\$ 205,973	\$ 174,061	\$ 1,457,822

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

**TUCKER COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

	Grant Period	Grant Identificaiton Number	State Expenditures
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership	June 30, 2013	SC21323	\$ 16,250
Lighthouse	June 30, 2014		30,760
FAIR	June 30, 2014		6,496
Total Direct Programs			53,506
 Pass through Awards			
Upper Potomac Area Agency on Aging			
IIID State	June 30, 2013	21237	47
IIIB State	June 30, 2013	21237	16,300
LIFE	June 30, 2014	21404	88,335
LIFE	June 30, 2013	21304	120,875
Lighthouse	June 30, 2013	21351	103,373
FAIR	June 30, 2013	21351	19,630
Total pass-through awards			348,560
TOTAL EXPENDITURES OF STATE AWARDS			\$ 402,066

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



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

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

To the Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, 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 Tucker County Senior Citizens, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2013, 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 30, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tucker County Senior Citizens, 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 Tucker County Senior Citizens, 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.

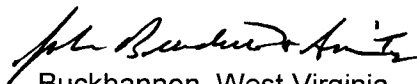
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tucker County Senior Citizens, 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*.

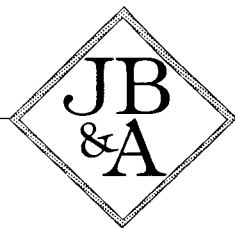
We noted certain other matters that we reported to management of Tucker County Senior Citizens, Inc. in a separate letter dated June 30, 2014

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 30, 2014



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 of
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

In planning and performing our audit of the financial statements of Tucker County Senior Citizens, Inc. for the year ended September 30, 2013, 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 internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated June 30, 2014, on the financial statements of Tucker County Senior Citizens, 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 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 Tucker County Senior Citizens, 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.

Expense Allocation

During the audit we noted that fringe benefits and other expenses included in general and administrative could have been charged to specific programs. Doing so would reflect more accurately the cost of operating these programs.

Bank Reconciliations

Bank accounts should be reconciled on a timely basis to the general ledger accounts. Accurate and timely bank reconciliations reduce the risk that errors on the part of the Organization or the bank will remain undetected and uncorrected.

We wish to thank the Director and her 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.

A handwritten signature in black ink, appearing to read "James B. ...".

Buckhannon, West Virginia
June 30, 2014