

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.

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

SEPTEMBER 30, 2016

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Braxton County Senior Citizens Center, Inc.
Sutton, West Virginia

We have audited the accompanying financial statements of Braxton County Senior Citizens Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

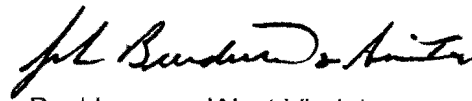
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Braxton County Senior Citizens Center, Inc. as of September 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2017, on our consideration of Braxton County Senior Citizens Center, 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 Braxton County Senior Citizens Center, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia
June 26, 2017

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2016

ASSETS

Cash and cash equivalents	\$ 1,207,488
Accounts receivable	327,083
Grants receivable	47,849
Prepaid expenses	<u>5,772</u>

Total current assets 1,588,192

Property and equipment, net 3,161,261

TOTAL ASSETS \$ 4,749,453

LIABILITIES

Accounts payable	\$ 224,069
Accrued compensation	229,022
Accrued payroll taxes	<u>3,095</u>

TOTAL LIABILITIES 456,186

NET ASSETS, unrestricted 4,293,267

TOTAL LIABILITIES AND NET ASSETS \$ 4,749,453

The accompanying notes are an integral part of this statement.

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

SUPPORT	UNRESTRICTED
Grants	
Federal monies	\$ 389,402
State monies	382,807
Donations	5,331
Program service fees	3,579,416
Program Income	46,416
Interest Income	1,733
Other	<u>30,748</u>
TOTAL SUPPORT	<u>4,435,853</u>
EXPENSES	
Program services	4,140,588
Support services	<u>138,586</u>
TOTAL EXPENSES	<u>4,279,174</u>
CHANGE IN NET ASSETS	156,679
NET ASSETS, BEGINNING OF YEAR	<u>4,136,588</u>
NET ASSETS, END OF YEAR	<u><u>\$ 4,293,267</u></u>

The accompanying notes are an integral part of this statement.

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Program Services

	Community Care/ Medicaid Waiver	LIFE Program	Title IIIB	Title IIIC C-1	Title IIIC C-2	Lighthouse	Title IIID	5310 Grant
FUNCTIONAL EXPENSES								
Personnel/manpower	\$ 1,769,616	\$ 89,081	\$ 64,066	\$ 60,730	\$ 65,532	\$ 143,977	\$ 2,820	\$ 33,612
Contractual services	1,441,949			50	50	50		
Travel	41,807	1,819			273	448		
Printing and supplies	7,239	24,124	556	2,143	578	393	268	239
Rawfood				23,964	24,056			
Disposables				2,463	7,513			
Conferences and training	668	31	265	39		58		
Transportation	1,921	8,057	11,651		5,150			2,809
Communications and utilities	24,716	2,726	1,153	6,853	4,783	2,421	39	2,315
Medical supplies	2,357	328				418		
Other	514	21		240	49	109	1,899	
Insurance	15,904	5,144	28			2,260		
Depreciation								
Repairs & maintenance	2,062	1,268	4,777	1,597	2,463	229	9	
Interest								
Total Functional Expenses	<u>\$ 3,308,753</u>	<u>\$ 132,599</u>	<u>\$ 82,496</u>	<u>\$ 98,079</u>	<u>\$ 110,447</u>	<u>\$ 150,363</u>	<u>\$ 5,035</u>	<u>\$ 38,975</u>

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Program Services					Support Services	Total all Accounts (Memorandum Only)
	Title IIIE	Insurance Benefits	Veterans Care	FAIR	ACA	Total Program Services	
FUNCTIONAL EXPENSES							
Personnel/manpower	\$ 14,196	\$ 14,804	\$ 109,448	\$ 60,443	\$ 1,514	\$ 2,429,839	\$ 2,429,839
Contractual services				50		1,442,149	1,442,149
Travel	63	1,100	230	222		45,962	45,962
Printing and supplies	110	179	724	299		36,852	50,572
Rawfood						48,020	48,020
Disposables						9,976	9,976
Conferences and training	11		16	23	2	1,113	1,113
Transportation						29,588	29,588
Communications and utilities	468	567	1,922	1,375		49,338	49,338
Medical supplies	169		71	207		3,550	3,550
Other			1,305			4,137	14,029
Insurance		663	2,209	1,104		27,312	27,312
Depreciation							114,782
Repairs & maintenance	1	32	148	166		12,752	192
Interest							
Total Functional Expenses	<u>\$ 15,018</u>	<u>\$ 17,345</u>	<u>\$ 116,073</u>	<u>\$ 63,889</u>	<u>\$ 1,516</u>	<u>\$ 4,140,588</u>	<u>\$ 138,586</u>
							<u>\$ 4,279,174</u>

The accompanying notes are an integral part of this statement.

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 156,679
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	114,782
(Increase) decrease in operating assets:	
Accounts receivable	382,227
Grants receivable	25,910
Prepaid expenses	660
Increase (decrease) in operating liabilities:	
Accounts payable	(220,582)
Accrued compensation	84,382
Accrued payroll taxes	<u>(11,454)</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>532,604</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of property and equipment	<u>(38,211)</u>
 NET CASH USED IN INVESTING ACTIVITIES	 <u>(38,211)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES:	
 NET CASH USED IN FINANCING ACTIVITIES	 <u> </u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 494,393
CASH AND CASH EQUIVALENTS, beginning	<u>713,095</u>
CASH AND CASH EQUIVALENTS, ending	<u><u>\$ 1,207,488</u></u>

The accompanying notes are an integral part of this statement.

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Note 1. Summary of Significant Accounting Policies

Braxton County Senior Citizens Center, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Braxton 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 on 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 Braxton County Senior Citizens Center, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are the representation of the 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.

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 effect 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.

Grants Receivable

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 classified to unrestricted net assets. The Organization uses the allowance method to determine uncollectible contributions/grants receivable. As of September 30, 2016, all grants receivable are deemed collectible.

Accounts Receivable

Accounts receivable represent amounts owed the Organization for services it provided under 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, 2016, the allowance for doubtful accounts is \$30,171.

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Note 1. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment of the Organization is recorded at historical cost and all donated property and equipment at fair market value. The Organization uses the straight line method of depreciating fixed assets over their estimated useful lives. All equipment purchased with grant monies as identified on the statement of financial position must have approval from the grantor agency to dispose of such equipment and the method of disposition. The Organization has adopted a capitalization policy in the amount of \$ 5,000.

Income Taxes

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

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.

Grant Monies

Grant monies are received in two ways:

- 1- On a cost reimbursement basis for which the Organization request reimbursement for monies already spent. This is utilized for the Title III-B, Title III-D, Title III-E, Insurance Benefits, Medication Management and LIFE program grant.
- 2- 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 unexpended monies are restricted for future Title III-C program operating expenses.

Total federal and state grant revenues for the year ended September 30, 2016 was \$ 389,402 and \$382,807 respectively.

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.

All federal monies received and net assets are restricted for use in those programs sponsored by the federal grants.

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Note 1. Summary of Significant Accounting Policies (Continued)

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.

Memorandum Totals

The accompanying financial statements reflect totals of all net assets and activities. The totals are shown for memorandum purposes only and do not reflect the elimination of interagency activities using principles of consolidation.

Note 2. Grants Receivable

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

FAIR	\$ 6,577
Title III-C	1,323
Title III-E	40
LIFE Grant	21,368
Lighthouse	11,904
5310 Grant	4,137
SHIP	2,500

	\$ 47,849
	=====

Note 3. Property and Equipment, net

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

Land	\$ 525,152
Building	3,236,450
Vehicles	326,250
Equipment	124,742

	4,212,594
Less accumulated depreciation	1,051,333

Net property and equipment	\$ 3,161,261
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BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Note 4. Support Concentration

The Braxton County Senior Citizens Center, Inc. receives approximately 81% 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 5. Concentration of Credit Risk

The Organization does business with two financial institutions. The cash balances in these financial institutions were over the federally insured amount of \$ 250,000. The balances on September 30, 2016 with these institutions were \$1,207,488 of which only \$ 500,000 was insured by FDIC. The bank has pledged securities to secure deposits in excess of FDIC limit.

Note 6. Subsequent Events

Management has evaluated subsequent events through June 26, 2017, the date which the financial statements were available to be issued.

Note 7. 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 Center participates in the West Virginia Public Employees Insurance Agency (PEIA) for health insurance. The Organization does not provide post retirement health benefits. However, PEIA shows a liability of \$261,871 at September 30, 2016 for post retirement benefits. The Organization does not expect to have to pay this liability.

Note 8. Retirement

The Organization has a 403(b) retirement plan to which employees may contribute. The Organization does not match or make any contributions to the plan.

SUPPLEMENTAL INFORMATION

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
SCHEDULE OF REVENUES
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Community Care/ Medicaid Waiver	Direct LIFE Program	Other Programs	Title IIIB	FAIR	Lighthouse
GRANT REVENUES						
Federal monies	\$	\$	\$ 32,750	\$ 29,530	\$	\$
State monies		183,974		21,252	57,197	120,384
State LIFE allocated		(52,637)		18,475		
Donations			2,331	1,500		
Total Grant Revenues		131,337	35,081	70,757	57,197	120,384
OTHER REVENUES						
Program service fees	3,579,416					
Program income				3,340	6,134	9,748
Interest income			1,733			
Other			30,748			
Total Other Revenues	3,579,416		32,481	3,340	6,134	9,748
Total Revenues	\$ 3,579,416	\$ 131,337	\$ 67,562	\$ 74,097	\$ 63,331	\$ 130,132

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
SCHEDULE OF REVENUES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

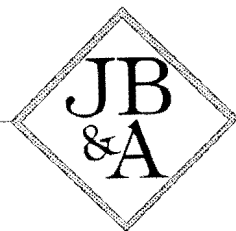
<u>Title IIIC C-1</u>	<u>Title IIIC C-2</u>	<u>Title IIID</u>	<u>Title IIIE</u>	<u>Insurance Benefits</u>	<u>Veterans Care</u>	<u>Expansion Grant</u>	<u>Total all Accounts (Memorandum Only)</u>
\$ 51,177	\$ 65,588	\$ 1,580	\$ 8,265	\$ 22,000	\$ 141,193	\$ 37,319	\$ 389,402
12,038	17,906	564	3,654				382,807
<u>750</u>	<u>750</u>						<u>5,331</u>
<u>63,965</u>	<u>84,244</u>	<u>2,144</u>	<u>11,919</u>	<u>22,000</u>	<u>141,193</u>	<u>37,319</u>	<u>777,540</u>
							3,579,416
18,639	8,555						46,416
							1,733
							<u>30,748</u>
<u>18,639</u>	<u>8,555</u>						<u>3,658,313</u>
<u>\$ 82,604</u>	<u>\$ 92,799</u>	<u>\$ 2,144</u>	<u>\$ 11,919</u>	<u>\$ 22,000</u>	<u>\$ 141,193</u>	<u>\$ 37,319</u>	<u>\$ 4,435,853</u>

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

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Lighthouse	June 30, 2016	IH1642	\$ 83,096
Lighthouse	June 30, 2017	IH1742	37,288
FAIR	June 30, 2016	IH1642	37,447
FAIR	June 30, 2017	IH1742	<u>19,750</u>
Total Direct Programs			<u>177,581</u>
Pass through Awards			
Appalachian Area Agency on Aging			
IIIB State	June 30, 2016	21638-01	21,252
LIFE	June 30, 2016	21605-01	142,323
LIFE	June 30, 2017	21705-01	<u>41,651</u>
Total pass-through awards			<u>205,226</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 382,807</u></u>

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



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors
Braxton County Senior Citizens Center, Inc.
Sutton, 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 Braxton County Senior Citizens Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 26, 2017.

Internal Control Over Financial Reporting

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

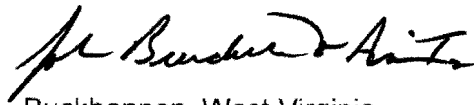
Compliance and Other Matters

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

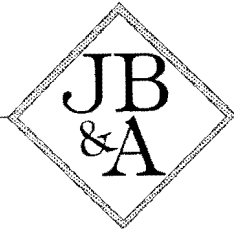
We noted certain other matters that we reported to management of Braxton County Senior Citizens Center, Inc. in a separate letter dated June 26, 2017 on page 17.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Buckhannon, West Virginia
June 26, 2017



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

MANAGEMENT LETTER

To the Board of Directors
and Senior Management
Braxton County Senior Citizens Center, Inc.
Sutton, West Virginia

In planning and performing our audit of the financial statements of Braxton County Senior Citizens Center, Inc. for the year ended September 30, 2016, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures 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 organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. A separate letter on pages 15 and 16 dated June 26, 2017 contains our communication of significant deficiencies or material weaknesses in the Organization's internal control. This letter does not affect our report dated June 26, 2017, on the financial statements of Braxton County Senior Citizens Center, Inc.

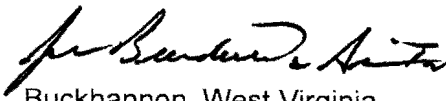
We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Organizational Structure

The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

We wish to thank the Executive Director and her staff for their support and assistance during our audit.

This report is intended solely for the information and use of management, Board of Directors, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.


Buckhannon, West Virginia
June 26, 2017