

**The Commission on Aging Family Services, Inc.**

**Audited Financial Statements**

**September 30, 2010**

*Audited by*

**Williams & Associates, AC  
204 Davis Avenue  
Post Office Box 2727  
Elkins, West Virginia 26241**

The Commission on Aging Family Services, Inc.  
September 30, 2010

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
The Commission on Aging Family Services, Inc.  
111 Virginia Avenue  
Petersburg, WV 26847

I have audited the accompanying statement of financial position of The Commission on Aging Family Services, Inc (a nonprofit organization) as of September 30, 2010, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization'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 The Commission on Aging Family Services, Inc as of 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 financial statements as a whole. The statement of activities by program 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 my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Williams and Associates, A.C.*  
Elkins, West Virginia  
January 10, 2011

**The Commission on Aging Family Services, Inc.**  
**STATEMENT OF FINANCIAL POSITION**  
**September 30, 2010**

<b>ASSETS</b>		
<b>Current Assets</b>		
Cash & Equivalents	\$ 243,687	
Investments	240,978	
Accounts Receivable	51,953	
Grants Receivable	25,311	
Prepaid Expenses	<u>9,422</u>	
Total Current Assets		\$ 571,351
<b>Fixed Assets</b>		
Buildings & Equipment	236,684	
Accumulated Depreciation	<u>(107,981)</u>	
Fixed Assets, net		<u>128,703</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 700,054</u></u>
<b>LIABILITIES &amp; NET ASSETS</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 8,734	
Payroll Tax Liabilities	10,239	
Employee Benefits Payable	138,405	
Accrued Wages	<u>37,011</u>	
Total Current Liabilities		<u>194,389</u>
<b>TOTAL LIABILITIES</b>		194,389
<b>Net Assets</b>		
Net Assets, Unrestricted	537,255	
Prior Period Adjustment	(44,487)	
Unrealized Gain(Loss) on Investments	<u>12,897</u>	
Total Net Assets		<u>505,665</u>
<b>LIABILITIES &amp; NET ASSETS</b>		<u><u>\$ 700,054</u></u>

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

See Independent Auditor's Report.

**The Commission on Aging Family Services, Inc.**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2010**

<b>REVENUE &amp; SUPPORT</b>		
Grant Revenues:		
Federal	\$	61,494
State		300,064
LIFE 2009-10		
LIFE 2009-11		188,762
Program Services		507,183
Project Income		39,437
Interest & Dividends		7,369
In-Kind Contributions		6,955
Contributions		1,157
Other Income		14,093
<b>TOTAL REVENUE &amp; SUPPORT</b>		<u>\$ 1,126,514</u>
<b>EXPENSES</b>		
Program Service Expenses		741,787
Management & General		405,253
<b>TOTAL EXPENSES</b>		<u>1,147,040</u>
<b>INCREASE(DECREASE) IN NET ASSETS</b>		(20,526)
<b>PRIOR PERIOD ADJUSTMENT</b>		(44,487)
<b>UNREALIZED GAIN(LOSS) ON INVESTMENTS</b>		12,897
<b>NET ASSETS, 10/1/09</b>		<u>557,781</u>
<b>NET ASSETS, 9/30/10</b>		<u>\$ 505,665</u>

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

See Independent Auditor's Report.

**The Commission on Aging Family Services, Inc.**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended September 30, 2010**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Increase(Decrease) in Net Assets	\$	(20,526)
Adjustments to reconcile net income to net cash provided(used) by operating activities:		
Depreciation		18,992
(Increase)Decrease in Accounts Receivable		(12,996)
(Increase)Decrease in Grants Receivable		29,960
(Increase)Decrease in Prepaid Expenses		(3,890)
Increase(Decrease) in Accounts Payable		7,999
Increase(Decrease) in Payroll Tax Liabilities		7,206
Increase(Decrease) in Employee Benefits Payable		103,033
Increase(Decrease) in Accrued Wages		13,183
Increase(Decrease) in Deferred Compensation		(26,612)
Increase(Decrease) in Due to Grantor		<u>(2,290)</u>
Net cash provided(used) by operating activities	\$	114,059
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Fixed Assets		<u>(43,788)</u>
Net Cash provided(used) by investing activities		(43,788)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Purchases of Investments		<u>(50,377)</u>
Net Cash provided(used) by financing activities		<u>(50,377)</u>
Increase(Decrease) in Cash		19,894
Prior Period Adjustment		(44,487)
Change in Unrealized Gain(Loss) on Investments		14,579
Cash Balance, 10/1/09		<u>253,701</u>
Cash Balance, 9/30/10	\$	<u><u>243,687</u></u>

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

See Independent Auditor's Report.

**The Commission on Aging Family Services, Inc.**  
**STATEMENT OF ACTIVITIES BY PROGRAM**  
**For the Year Ended September 30, 2010**

	III-B	III-C	III-D/MM	III-E	Elder Abuse	Waiver/COG/CM	LIFE	LH/FAIR	Other Programs	Total Programs & Management & General	TOTAL	
Revenue & Support												
Federal Revenue	\$ 27,075	\$ 26,768	\$ 961	\$ 6,503	\$ 187	\$ -	\$ -			\$ 61,494	\$ 61,494	
NSIP Revenue		16,486								16,486	16,486	
LIFE Revenue (2009-10)							142,986			142,986	142,986	
LIFE Revenue (2010-11)							45,776			45,776	45,776	
State Revenue	15,251	36,803	59							52,113	52,113	
Other State Revenue								171,954		171,954	171,954	
Program Service Fees						477,545				477,545	477,545	
Project Income	898	29,687						8,851		39,436	39,436	
Contributions												
Interest Income										1,158	1,158	
In-Kind Revenue	4,775		169	2,011						7,369	7,369	
Other Income		133								133	133	
<b>Total Revenue &amp; Support</b>	<b>47,999</b>	<b>109,877</b>	<b>1,189</b>	<b>8,514</b>	<b>187</b>	<b>477,545</b>	<b>188,762</b>	<b>180,805</b>	<b>89,149</b>	<b>1,104,027</b>	<b>22,487</b>	
											<b>1,126,514</b>	
Expenses												
Payroll & Benefits	28,268	44,220	766	5,466	259	311,912	64,693	114,490	36,469	606,543	310,099	916,642
Communications	753									753	4,441	5,194
Food & Disposables		50,104								50,104		50,104
Equipment & Repairs							412			412		412
Office Supplies			20	10	20		11,056			11,106	4,103	15,209
Travel & Training	105			650	18	14,772	4,619	3,835	1,865	25,864	2,893	28,757
Depreciation											18,992	18,992
Other Expenses	8,307	3,990	136	2,290		455	19,266	591	5,015	40,050	64,725	104,775
In-Kind Expenses	4,775		169	2,011						6,955		6,955
Direct Expenses	20,501	3,159	164	711	67		30,418		602	55,622	(55,622)	-
Indirect Expenses						255,836		98,608	28,322	382,766	(382,766)	-
<b>Total Expenses</b>	<b>62,709</b>	<b>101,473</b>	<b>1,255</b>	<b>11,138</b>	<b>364</b>	<b>582,975</b>	<b>130,464</b>	<b>217,524</b>	<b>72,273</b>	<b>1,180,175</b>	<b>(33,135)</b>	<b>1,147,040</b>
<b>Change in Net Assets</b>	<b>\$(14,710)</b>	<b>\$ 8,404</b>	<b>\$ (66)</b>	<b>\$(2,624)</b>	<b>\$(177)</b>	<b>\$(105,430)</b>	<b>\$ 58,298</b>	<b>\$(36,719)</b>	<b>\$ 16,876</b>	<b>\$(76,148)</b>	<b>\$ 55,622</b>	<b>\$(20,526)</b>

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

**THE COMMISSION ON AGING FAMILY SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

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

The Commission on Aging Family Services, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Grant County, West Virginia. The purpose of the Organization is to assist elderly persons and their families regardless of race, religion, creed or color, in finding and making use of their resources; to establish and maintain programs and services which are appropriate and realistic to elderly; to establish the value of human life, dignity, of self-worth, an atmosphere of respect, trust, and support; to make the elderly an integral part of the community allowing them to live with dignity and a purposeful life throughout their golden years and to help avoid institutionalization.

This summary of significant accounting policies of The Commission on Aging Family Services, 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 The Commission on Aging Family Services, 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.



**THE COMMISSION ON AGING FAMILY SERVICES, 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, 2010, 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, 2010, all grants receivable are deemed collectible.

**Property and Equipment**

Prior to October 1, 1990, the Organization expensed all property and equipment in the period of acquisition as directed by the grantor agencies. 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. All equipment/vehicles purchased with grant monies 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 \$500.

**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. Because of the rapid inventory turnover as well as the immaterial amount kept on hand, these costs are expensed when incurred.

**Income Taxes**

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

**THE COMMISSION ON AGING FAMILY SERVICES, 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.

**Donated Facilities**

The Commission on Aging Family Services, Inc.'s facilities are owned by the Grant County Commission. These facilities are leased to the Organization and are recorded as in-kind contributions and in-kind expenses in the financial statements.

**Advertising**

Advertising costs are expensed as incurred. There were no advertising costs for the year ended September 30, 2010.

**Note 2. Receivables**

Grants receivable consisted of the following at September 30, 2010:

Lighthouse	\$ 11,796
Veterans Care	4,619
LIFE	1,735
Respite	630
FAIR	<u>6,531</u>
	<u>\$ 25,311</u>

Accounts receivable consisted of the following at September 30, 2010:

WV DHHR	<u>\$ 51,953</u>
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**THE COMMISSION ON AGING FAMILY SERVICES, 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, 2010 are summarized below:

	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Investments, unrestricted	\$ 228,081	\$ 240,978	\$ 12,897

**Note 4. Property and Equipment**

Property and equipment consisted of the following at September 30, 2010:

Vehicles	\$ 115,190
Kitchen Equipment	48,973
Building Improvements	31,782
Office Equipment	34,504
Office Furniture	<u>6,235</u>
Total Fixed Assets	236,684
Less accumulated depreciation	<u>(107,981)</u>
Net property and equipment	<u>\$ 128,702</u>

**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 The Commission on Aging Family Services, Inc. The covered employees are eligible to draw benefits upon retirement. Service contributions to the retirement program were \$21,893 for the year.

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

The Commission on Aging Family Services, 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 \$121,208 as of September 30, 2010.

**THE COMMISSION ON AGING FAMILY SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 7. Support Concentration**

The Commission on Aging Family Services, Inc., receives approximately 43% 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. Endowment Fund**

The Commission on Aging Family Services, Inc., is the beneficiary of an endowment held by the Tucker Community Foundation and currently invested under a trust agreement with Citizens National Bank. Fund distributions occur at the discretion of the Tucker Community Foundation. The balance of this fund at September 30, 2010 was \$10,500. The market value as of September 30, 2010 was \$9,742.

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## MANAGEMENT LETTER

40 East Main Street  
Buckhannon, WV 26201  
Phone: 304-473-0007  
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To Senior Management and  
The Board of Directors of  
The Commission on Aging Family Services, Inc.

In planning and performing my audit of the financial statements of The Commission on Aging Family Services, Inc for the year ended September 30, 2010, in accordance with auditing standards generally accepted in the United States of America, I considered the Organization's internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

However, during my audit I became aware of several 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. (I previously reported on the Organization's internal control in my letter dated January 10, 2011.) This letter does not affect my report dated January 10, 2011, on the financial statements of The Commission on Aging Family Services, Inc.

I will review the status of these comments during my next audit engagement. I have already discussed many of these comments and suggestions with various Organization personnel, and I 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. My 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.

### **Bank Reconciliations**

Bank reconciliations are not consistently completed on all accounts. Bank reconciliations should be completed in a timely manner on all accounts. Old items not cleared should be investigated and dealt with appropriately.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission on Aging Family Services, Inc's financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I noted certain matters that I reported to management of The Commission on Aging Family Services, Inc in a separate letter dated January 10, 2011.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Williams and Associates, A.C.  
Elkins, West Virginia  
January 10, 2011

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

To the Board of Directors  
The Commission on Aging Family Services, Inc.  
Elkins, West Virginia

I have audited the financial statements of The Commission on Aging Family Services, Inc. (a non-profit organization) as of and for the year ended September 30, 2010 and have issued my report thereon dated January 10, 2011. I conducted my audit 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 The Commission on Aging Family Services, 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 not intended to be and should not be used by anyone other than those specified parties.

*Williams and Associates, A.C.*  
Williams & Associates, A.C.  
January 10, 2011

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## 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 Commission on Aging Family Services, Inc.  
Petersburg, West Virginia

I have audited the financial statements of The Commission on Aging Family Services, Inc (a nonprofit organization) as of and for the year ended September 30, 2010, and have issued my report thereon dated January 10, 2011. 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.

### Internal Control over Financial Reporting

In planning and performing my audit, I considered the Commission on Aging Family Services, Inc's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission on Aging Family Services, Inc's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

*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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.



### **Other Post-Employment Benefits Liability**

The annual required contribution (ARC) liability required to be recorded under 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 is still not being recorded. The Organization should have begun recording annual required contributions (ARC) as a liability effective July 1, 2007. The ARC liability and corresponding expense should be recorded monthly.

### **Accounting Records/Adjusting Entries**

The trial balance provided did not correspond to the amounts on last year's audit report. Adjusting entries should be entered by accounting staff to insure that the audited amounts correspond with the Organization's accounting records. Additionally, the trial balance did not balance. This seems to be an internal issue with the accounting software. I recommend either changing accounting software or creating a new company within the current accounting software in order to correct this issue.

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 support and assistance during my audit and the Board of Directors for the opportunity to serve the Commission on Aging Family Services, Inc.

This report is intended solely for the information and use of management, the 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.

*Williams and Associates, A.C.*  
Elkins, West Virginia  
January 10, 2011