

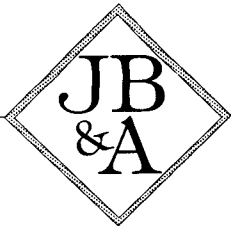
**GREENBRIER COUNTY COMMITTEE ON
AGING, INC.**

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

SEPTEMBER 30, 2012

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

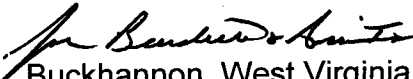
To the Board of Directors
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

We have audited the accompanying statements of financial position of Greenbrier County Committee on Aging, Inc. (a nonprofit organization) as of September 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audits 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. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greenbrier County Committee on Aging, Inc. as of September 30, 2012, and the changes in its net assets and its cash flows for the year then ended, in conformity with auditing standards generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 21, 2013, on our consideration of Greenbrier County Committee on Aging, Inc.'s internal control over financial reporting and 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* and should be read in conjunction with this report in considering the results of our audit.


Buckhannon, West Virginia
October 21, 2013

GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2012

ASSETS

Current Assets

Cash and cash equivalents	\$ 11,543
Accounts receivable, net	3,587
Grants receivable	60,568
Prepaid expenses	<u>4,301</u>

Total current assets 79,999

Property and Equipment 459,388

TOTAL ASSETS \$ 539,387

LIABILITIES AND NET ASSETS

Current Liabilities

Line of credit	\$ 76,000
Accounts payable	18,325
Accrued wages and taxes	<u>32,791</u>

Total current liabilities 127,116

Net Assets

Unrestricted 412,271

TOTAL NET ASSETS 412,271

TOTAL LIABILITIES AND NET ASSETS \$ 539,387

The accompanying notes are an integral part of this statement

**GREENBRIER COUNTY COMMITTEE ON AGING
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Federal financial assistance	\$ 279,075	\$	\$ 279,075
State grant allocations	360,389		360,389
County commission assistance	50,000		50,000
Sliding scale fees	22,876		22,876
Contractual revenues	41,692		41,692
Project income	37,045		37,045
Interest income	65		65
Other	34,761		34,761
Net assets released from restrictions:			
Restrictions released with time	_____	_____	_____
Total Revenue and Support	825,903	_____	825,903
EXPENSES			
Program Services			
Title III-B	96,833		96,833
Title III-D	4,980		4,980
Title III-E	32,772		32,772
Title III-C - congregate	122,391		122,391
Title III-C - home delivered	155,418		155,418
Lighthouse	151,233		151,233
Fair	40,359		40,359
Personal Care	66,773		66,773
LIFE	163,738		163,738
LIEAP	7,546		7,546
Support Services:			
Management and general	97,610	_____	97,610
Total Expenses	939,653	_____	939,653
Change in Net Assets	(113,750)		(113,750)
NET ASSETS AT BEGINNING OF YEAR	526,021	_____	526,021
NET ASSETS AT END OF YEAR	\$ 412,271	\$ _____	\$ 412,271

The accompanying notes are an integral part of this statement

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Services and wages	\$ 51,002	\$ 1,287	\$ 24,982	\$ 80,727	\$ 73,008
Fringe benefits	6,317	127	2,775	9,240	9,375
Travel	4,816	19	166	77	3,865
Printing and supplies	1,422	292	453	2,236	4,993
Repairs and maintenance	402	104	198	2,511	4,805
Communications and utilities	6,986	1,643	3,262	1,178	4,411
Depreciation					
Raw food				19,612	39,013
Disposables				1,380	3,073
Transportation expenses	21,557			406	7,496
Licenses and permits	19		9	165	360
Professional services	3,333	576	171	3,767	3,767
Insurance	717	717	512	717	717
Dues and subscriptions	6		1	48	104
Interest	111	111	111	111	111
Other	145	104	132	216	320
	<u>\$ 96,833</u>	<u>\$ 4,980</u>	<u>\$ 32,772</u>	<u>\$ 122,391</u>	<u>\$ 155,418</u>

The accompanying notes are an integral part of this statement.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

<u>Lighthouse</u>	<u>Fair</u>	<u>Personal Care</u>	<u>LIFE</u>	<u>LIEAP</u>	<u>Management and General</u>	<u>Totals (Memorandum Only)</u>
\$ 115,556	\$ 29,888	\$ 51,057	\$ 84,876	\$ 4,056	\$ 5,635	\$ 522,074
14,872	4,812	5,751	13,384	414	6,842	73,909
18,630	3,336	5,789	10,617	26	181	47,522
267	178	240	8,146	64	3,125	21,416
				729	750	9,499
50		186	13,739	1,257	67	32,779
					40,709	40,709
			14,431			73,056
			191			4,644
			14,250			43,709
9	9		94		40	705
934	871	1,882	2,217	977		18,495
717	717	1,434	922		3,068	10,238
8			479	15	1,020	1,681
111	111	222	111		1,361	2,471
79	437	212	281	8	34,812	36,746
<u>\$ 151,233</u>	<u>\$ 40,359</u>	<u>\$ 66,773</u>	<u>\$ 163,738</u>	<u>\$ 7,546</u>	<u>\$ 97,610</u>	<u>\$ 939,653</u>

GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (113,750)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	40,709
(Increase) decrease in operating assets:	
Accounts and grants receivable	(4,006)
Prepaid expenses	(4,301)
Increase (decrease) in operating liabilities:	
Accounts payable	10,761
Accrued wages payable and taxes	(861)
Deferred revenue	<u>(10,932)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(82,380)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

NET CASH USED IN INVESTING ACTIVITIES	<u> </u>
---------------------------------------	-------------------

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from short-term borrowing	<u>51,000</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>51,000</u>

Decrease in cash and cash equivalents	(31,380)
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CASH AND CASH EQUIVALENTS, beginning of year	<u>42,923</u>
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CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 11,543</u></u>
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The accompanying notes are an integral part of this statement

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

The Greenbrier County Committee on Aging, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Greenbrier 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 Greenbrier County Committee on Aging, 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 Greenbrier County Committee on Aging, 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. 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.

**GREENBRIER COUNTY COMMITTEE ON AGING, 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 and State Grants

Grants Monies are received on as need 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-D, Title III-E and LIFE grants. Upon completion of a grant year, any unexpected money has to be approved for carryover to the next grant year, but if approval is denied, the money has to be reimbursed to the grantor.

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. Lighthouse and Fair are received on a per unit of service basis. Total federal and state grant revenues for the year ended September 30, 2012, was \$ 639,464.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Donated Services

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

The Organization does business with two financial institutions and deposits are insured by FDIC insurance.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Grants Receivable

Grants receivable at September 30, 2012, consisted of the following:

Federal Title III-B	\$ 2,240
Federal Title III-C	21,726
LIFE Program	23,636
Lighthouse	7,616
Fair	3,283
Client Tracking	723
Federal Title III-D	47
Federal Title III-E	1,297

Total	\$ 60,568
	=====

Note 4. Property and Equipment

Property and equipment consisted of the following at September 30, 2012:

Land	\$ 100,000
Buildings	452,662
Vehicles	181,353
Equipment, furniture and fixtures	200,101

	934,116
Less accumulated depreciation	(474,728)

Net property and equipment	\$ 459,388
	=====

Note 5. Restrictions on Net Assets

There are no restricted net assets at September 30, 2012.

Note 6. Concentration

The Organization receives about 78 percent of its total support and revenues from various grants from the Federal and State governments.

GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7. Line of Credit

The Organization had executed an agreement with Summit Community Bank, Rupert, West Virginia providing up to \$100,000 under a line of credit secured by real estate. As of September 30, 2012 the Organization had drawn \$76,000 on this line of credit.

Note 8. Contingent Liabilities

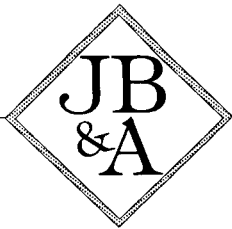
In the normal course of operations, the Organization receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for 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 Center does not provide post retirement health benefits. However, PEIA shows a liability of \$102,917 at September 30, 2012 for post retirement benefits. The Center does not expect to have to pay this liability.

Note 8. Subsequent Events

Management has evaluated subsequent event through October 21, 2013, the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION



JOHN BURDETTE & ASSOCIATES

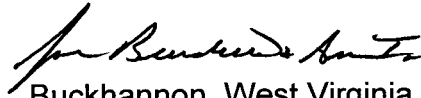
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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

Our report on our audit of the basic financial statements of Greenbrier County Committee on Aging, Inc., for the year ended September 30, 2012 appears on page one (1). 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 required parts 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
October 21, 2013

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
 SCHEDULE OF REVENUES AND SUPPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Federal financial assistance	\$ 51,840	\$ 3,807	\$ 11,502	\$ 68,324	\$ 135,045
State Grant	37,537	671	4,246		
County assistance					
Sliding scale fees			2,797		
Personal care					
Medicaid waiver fees					
Project income	3,131			14,781	13,353
Interest income					
Other	136				
Total Revenue and Support	92,644	4,478	18,545	83,105	148,398

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

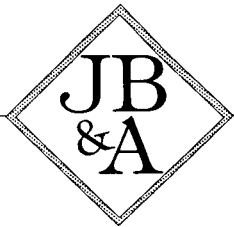
<u>Lighthouse</u>	<u>Fair</u>	<u>Personal Care</u>	<u>Direct LIFE</u>	<u>LIEAP</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$	\$	\$	\$	\$	\$	\$
93,878	21,935	-	163,738	4,557	4,000	279,075
					38,384	360,389
					50,000	50,000
7,955	1,768	10,356				22,876
		7,210				7,210
		34,482				34,482
					5,780	37,045
					65	65
					34,625	34,761
<u>101,833</u>	<u>23,703</u>	<u>52,048</u>	<u>163,738</u>	<u>4,557</u>	<u>132,854</u>	<u>825,903</u>

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

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership Grants			<u>\$ 36,884</u>
Total Direct Programs			<u>36,884</u>
Pass through Awards			
Appalachain Area Agency on Aging			
IIIB State	June 30, 2012	2912	37,537
IIID	June 30, 2012	2912	671
IIIE	June 30, 2012	2912	4,246
LIFE	June 30, 2012	21205	126,821
LIFE	June 30, 2013	21305	36,917
Lighthouse	June 30, 2012	21252	63,603
Lighthouse	June 30, 2013	21352	30,275
FAIR	June 30, 2012	21252	17,448
FAIR	June 30, 2013	21352	4,487
Food Supplement	June 30, 2012		<u>1,500</u>
Total pass-through awards			<u>323,505</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 360,389</u></u>

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



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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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
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

We have audited the financial statements of Greenbrier County Committee on Aging, Inc. (a nonprofit organization) as of and for the year ended September 30, 2012 and have issued our report thereon dated October 21, 2013. We conducted our 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

Management of Greenbrier County Committee on Aging, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Greenbrier County Committee on Aging, Inc.'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 Greenbrier County Committee on Aging, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

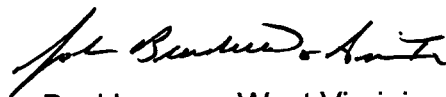
A deficiency in internal control exists when the design or operation of employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control 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. We consider the deficiencies described in the accompanying schedule of findings and responses 2012-1 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greenbrier County Committee on Aging, Inc.'s financial statements are free of 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 matters that we reported to management of Greenbrier County Committee on Aging, Inc. in a separate letter dated October 21, 2013.

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



Buckhannon, West Virginia
October 18, 2013

**GREENBRIER COUNTY COMMISSION ON AGING, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Section 1 - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? X yes ___ no

Significant deficiencies identified that are not considered to be material weaknesses? ___ yes X no

Noncompliance material to financial statements noted? ___ yes X no

Financial Statement Findings

Material Weakness

2012-1 Internal Controls

Condition: An employee misappropriated assets by using the Organization's credit card and other charge accounts to pay personal expenses. Employee also made ATM withdrawals and wrote checks for personal use. Employee paid personal utilities and fuel with Organization's funds.

Criteria: Internal controls should be in place that provide reasonable assurance that credit card and charge account transactions are reviewed and approved by management. Internal controls over cash should be in place that provide reasonable assurance that transactions are for approved amounts and with proper documentation.

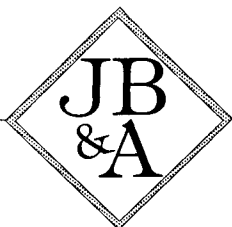
Cause: Internal controls in place were not being followed or were inadequately designed.

Effect: Because of the failure to review and approve all credit card and other charge account transactions, \$3,528 in questionable expenditures were made on the credit card and charge accounts. ATM withdrawals and checks written to cash and employee resulted in \$22,091 in questionable expenditures. Utilities and fuel paid for employee personal expenses amounted to \$5,664. Total questionable expenditures for year ended September 30, 2012 were \$31,283.

Recommendation: Internal controls in place should be followed or better designed to provide reasonable assurance that credit card and charge account transactions are approved and have proper documentation. Controls also need to be in place to insure that all ATM and checking transactions are approved and have proper documentation. All expenditures should be approved by someone other than the person writing checks and the bank accounts should be reconciled by someone other than the person writing checks. Someone without accounting duties should open the mail and particulary review items clearing the checking and credit card accounts.

Response: The Organization agrees with the findings and the recommended procedures are being implemented.

The accompanying notes are an integral part of this schedule.



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

To the Senior Management and
The Board of Directors of
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

In planning and performing our audit of the financial statements of Greenbrier County Committee on Aging, Inc. for the year ended September 30, 2012, 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 October 18, 2013, on the financial statements of Greenbrier County Committee on Aging, 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:

Organizational Structure

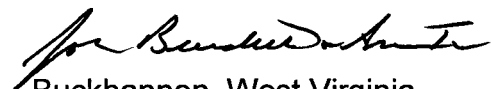
The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remain involved in the financial affairs of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

Budget

An Organization-wide budget should be developed and monitored on a continuous basis. Actual income and expenses should be compared to their budget to ensure that spending is in line with revenues. Budgets help identify misappropriation of funds by identifying unusual gaps between planned spending and actual expenses.

We wish to thank the Director and his 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 "Joe Buckner".

Buckhannon, West Virginia
October 18, 2013