

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
MIDDLEBOURNE, WV
Regular Audit
For the Year Ended September 30, 2013**

Perry and Associates
Certified Public Accountants, A.C.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
MIDDLEBOURNE, WV**

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INDEPENDENT AUDITOR'S REPORT

April 4, 2014

The Council of Senior Tyler Countians, Inc.
P.O. Box 68
Middlebourne, WV 26149

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of **The Council of Senior Tyler Countians, Inc.**, (a non-profit organization) (the Council) which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses 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 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 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 Council'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 Council'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 The Council of Senior Tyler Countians, 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 April 4, 2014, on our consideration of the Council'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 the Council's internal control over financial reporting and compliance.



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Marietta, Ohio

**THE COUNCIL OF SENIOR TYLER COUNTIANS
STATEMENT OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2013**

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 140,419
Grants Receivable	77,942
Prepaid Expenses	5,809
Short-Term Investments	13,289
Total Current Assets	237,459

Property, Plant and Equipment:

Land	82,013
Land Improvements	45,000
Buildings	312,777
Equipment	148,912
Vehicles	198,369
Accumulated Depreciation	(330,261)
Total Property, Plant and Equipment	456,810

TOTAL ASSETS	\$ 694,269
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LIABILITIES

Current Liabilities:

Accounts Payable	\$ 5,834
Accrued Liabilities	48,691
Short-Term Debt	33,725
Current Portion of Long-Term Debt	3,509
Total Current Liabilities	91,759

Long-Term Liabilities:

Long-Term Debt, Less Current Portion	39,674
Total Long-Term Liabilities	39,674

TOTAL LIABILITIES	131,433
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NET ASSETS

Unrestricted	562,836
TOTAL NET ASSETS	562,836
TOTAL LIABILITIES AND NET ASSETS	\$ 694,269

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

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

SUPPORT AND REVENUES:

Support:		
Federal	\$	32,275
Medicaid		96,859
Waiver		273,611
LIFE		177,531
Lighthouse		83,328
Alzheimers		73,651
VA		17,833
Title III-B		17,822
Title III-C		85,775
Other State		15,171
Contributions		91,495
Special Event Fundraising		<u>12,275</u>
Total Support		<u>977,626</u>
Revenues:		
Rental Income		34,469
Interest Income		<u>79</u>
Total Revenues		<u>34,548</u>
TOTAL SUPPORT AND REVENUES		<u><u>1,012,174</u></u>

EXPENSES:

Program Services:		
Title III-B		46,668
Title III-C		136,966
VA		14,442
Medicaid		76,657
Waiver		230,178
LIFE		184,008
Alzheimers		72,007
Lighthouse		75,283
Other Programs		<u>46,360</u>
Total Program Services		<u>882,569</u>
Support Services:		
Management and General		<u>74,407</u>
Total Expenses		<u>956,976</u>
Change in Net Assets		55,198
Net Assets - Beginning of Year		<u>507,638</u>
Net Assets - End of Year	\$	<u><u>562,836</u></u>

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

**THE COUNCIL OF SENIOR TYLER COUNTIANS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Cash Flows from Operating Activities:	
Change in Net Assets	\$ 55,198
Adjustments to Reconcile Change in Net Position to Cash Provided (Used) by Operating Activities:	
Depreciation	60,155
(Increase) Decrease in Grants Receivable	16,679
(Increase) Decrease in Prepaid Expenses	(2,520)
Increase (Decrease) in Accounts Payable	(17,045)
Increase (Decrease) in Accrued Liabilities	7,153
Net Cash Provided (Used) by Operating Activities:	119,620
Cash Flows from Investing Activities:	
Purchase of Short-Term Investments	(13,289)
Purchase of Property and Equipment	(22,598)
Net Cash Provided (Used) by Investing Activities:	(35,887)
Cash Flows from Financing Activities:	
Proceeds from Short-Term Debt	50,000
Principal Payments on Short-Term Debt	(24,868)
Principal Payments on Long-Term Debt	(15,972)
Net Cash Provided (Used) by Financing Activities:	9,160
Net Increase (Decrease) in Cash and Cash Equivalents	92,893
Cash and Cash Equivalents as of Beginning of Year	47,526
Cash and Cash Equivalents as of End of Year	\$ 140,419
Supplemental Cash Flows Information:	
Interest Paid	\$ 3,761

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

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	-----Program Services-----									Support Services	
	Title IIB	Title IIC	VA	Medicaid	Waiver	LIFE	Alzheimers	Lighthouse	Other Programs	Management & General	Total
Salaries and Wages	\$ 23,456	\$ 63,808	\$ 11,486	\$ 57,855	\$ 168,716	\$ 121,133	\$ 55,377	\$ 55,174	\$ 30,622	\$ 2,059	\$ 589,686
Payroll Taxes and Fringes	4,077	12,358	1,682	9,277	30,631	22,890	9,524	10,134	4,071	5,321	109,965
Travel and Training	95	195	491	1,967	2,459	6,388	1,295	3,138	235	-	16,263
Printing and Supplies	2,000	1,091	65	521	1,681	1,788	496	683	1,008	506	9,839
Communication and Utilities	1,851	6,730	286	1,723	8,207	6,133	2,240	2,553	3,481	29	33,233
Other Expenses	4	677	15	459	1,158	1,322	10	-	29	7,886	11,560
Food Purchases	-	33,573	-	-	-	2,327	-	-	-	58	35,958
Disposable Products	43	5,556	30	164	996	867	203	242	76	208	8,385
Transportation Expenses	7,006	4,208	-	-	61	6,632	-	-	56	-	17,963
Interest Expense	-	-	-	-	2	-	-	-	-	3,759	3,761
Professional Fees	-	-	-	2,464	4,886	-	-	-	-	-	7,350
Repairs and Maintenance	3,455	1,935	127	705	3,887	7,001	942	1,053	540	60	19,705
Depreciation	-	-	-	-	-	-	-	-	5,701	54,454	60,155
Contract Services	1,035	3,871	35	457	1,843	1,138	526	565	75	-	9,545
Liability Insurance	3,646	2,964	225	1,065	5,651	6,389	1,394	1,741	466	67	23,608
Total	\$ 46,668	\$ 136,966	\$ 14,442	\$ 76,657	\$ 230,178	\$ 184,008	\$ 72,007	\$ 75,283	\$ 46,360	\$ 74,407	\$ 956,976

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

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1. NATURE OF OPERATIONS

The Council of Senior Tyler Countians, Inc. (the Council) was formed to study the needs of the aging in Tyler County, West Virginia, and to establish and govern those activities deemed necessary in helping to meet their needs. The Council encourages, promotes and aids in establishing all programs and services for the aging and conducts programs of public education on the problems of the aging. Services the Council offers, include providing hot meals to senior citizens, providing home health care services to the elderly, providing transportation services to senior citizens for doctor's appointments, and providing social and recreational activities for the elderly.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Council accounts for its revenues and related expenses on the accrual basis of accounting. Revenues are reported in the year earned. Costs and expenses are charged against revenues in the year to which the cost is applicable.

Financial Statement Preparation

The Council has adopted Financial Accounting Standards Board Accounting Standards Codification (FASBASC) No. 958, *Financial Statements of Not-for-Profit Organizations*. Under FASBASC No. 958, the Council 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. As of September 30, 2013, the Council had no restricted net assets.

Contributions

Grants and other contributions of cash and other assets are reported as temporarily restricted support of they are received with donor stipulations that limit the use of the donated assets. When a donor 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. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their values in the period received.

Estimates

In preparing financial statements in conformity with GAAP, management must make estimates based on future events that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and the revenues and expenses during the reporting period. Actual results could differ from these estimates.

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Council considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Property, Plant, and Equipment

Property and equipment are capitalized at cost. It is the Council's policy to capitalize expenditures for these items in excess of \$500. Lesser amounts are expensed. Donations of property, plant, and equipment are recorded as support at their estimated fair value. Such donations are recorded as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding the length of time donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property acquired through donations which place permanent limitations on the use or on the proceeds from disposal of such property, or whose title may revert to a third party, are classified as permanently restricted net assets at the time they are acquired. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Type</u>	<u>Years</u>
Land Improvements	15
Buildings and Improvements	25
Equipment	5-10
Vehicles	5

Risk Management

The Council obtained general, property and casualty, and liability coverage for itself and its employees through a third party insurance company for its insurable risks. Any loss in excess of the \$1,000,000 policy limit will be borne by the Council. The Council obtained workers' compensation coverage through a private insurance company for job related injuries. The private insurance company retains the risk related to the compensation of injured employees under the coverage.

Fair Value Measurements

FASB guidance on fair value measurements defines fair value, establishes a framework for measuring fair value, and expands disclosure of fair value measurements. The guidance applies to all assets and liabilities that are measured and reported on a fair value basis. The carrying amounts of cash, cash equivalents, grants receivable, prepaid expenses, and accrued liabilities, approximate fair value due to the short maturity of these instruments.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

NOTE 3. CONTINGENCIES

The Council of Senior Tyler Countians, Inc. receives a substantial amount of its support from Federal and State governments. A significant reduction in this support would have a major effect on the Council's programs and activities.

NOTE 4. CONCENTRATION OF CREDIT RISK

The Council of Senior Tyler Countians, Inc. maintains deposit accounts in one commercial bank. The deposit accounts are secured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2013 deposits in these accounts did not exceed the \$250,000 limit.

NOTE 5. SHORT-TERM DEBT

The Council has a bank line of credit up to \$20,000 to provide for working capital requirements. The line of credit is due upon demand and is secured by the Council's land and buildings with a net book value of \$318,021. The outstanding balance on the line of credit at September 30, 2013 was \$4,709 with interest payments at 4.25% due quarterly.

The Council took out a Single Advance Commercial Loan for a new roof for \$50,516 on May 17, 2013. \$516 was loan fees. The outstanding balance of the note at September 30, 2013 was \$29,016 with interest payments at 4.95%. The remaining balance is due November 16, 2013.

NOTE 6. LONG-TERM DEBT

The Council's long-term debt consists of the following:

Note payable to Union Bank, due in monthly payments of \$465.69, at an interest rate of 5.00%, due 2-17-2026, secured by land and buildings with a net book value of \$318,021 at September 30, 2013	<u>\$43,183</u>
Total long-term debt at September 30, 2013	43,183
Less current portion of long-term debt due in next twelve months	<u>(3,509)</u>
Total long-term debt, net of current portion, at September 30, 2013	<u>\$39,674</u>

Future scheduled maturities of long-term debt are as follows:

Years ending September 30:	
2014	\$3,509
2015	3,688
2016	3,877
2017	4,075
2018	4,284
2019 – 2023	<u>23,750</u>
Total	<u>\$ 43,183</u>

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 7. DONATED SERVICES

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

NOTE 8. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities by the Council have been summarized on a program basis in the statement of activities and are accounted for in greater detail in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 9. SPECIAL EVENT FUNDRAISERS

The Council held various special event fundraisers during the year ended September 30, 2013. Gross revenues and direct expenses related to those events are as follows for the year ended September 30, 2013:

Fundraising revenue	\$12,275
Fundraising expenses	<u>5,697</u>
Net fundraising income	<u>\$ 6,578</u>

NOTE 10. TAX STATUS

The Council of Senior Tyler Countians, Inc. is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. In addition, the Council has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a)(2) of the Internal Revenue Code. The Council's Federal Return of Organization Exempt from Income Tax (federal Form 990) for 2010, 2011 and 2012 are subject to examination by the IRS, generally for three years after they were filed.

NOTE 11. SUBSEQUENT EVENTS

The Council has evaluated events subsequent to the date of the financial statements through April 4, 2014, the date the financial statements were available to be issued. No events have occurred subsequent to the statement of financial position date through April 4, 2014 that would require adjustment or disclosure in the financial statements.

The Council of Senior Tyler Countians, Inc.
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended September 30, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grant I.D. Number	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through WV Bureau of Senior Services and Bel-O-Mar Regional Council Planning Commission:			
Title IIIB	93.044	21335	\$ 26,919
Title IIID	93.043	21335	820
Title IIIE	93.052	21335	<u>4,536</u>
Total Pass Through			<u>32,275</u>
Total United States Department of Health and Human Services			<u>32,275</u>
Total Expenditures of Federal Awards			<u><u>\$ 32,275</u></u>

The accompanying notes to this schedule are in integral part of this schedule.

The Council of Senior Tyler Countians, Inc.
Schedule of Expenditures of State Awards and Other Assistance
For the Fiscal Year Ended September 30, 2013

State Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Grant I.D. Number	Total State Expenditures
STATE AWARDS		
DIRECT PROGRAMS:		
WV Bureau of Senior Services		
Lighthouse	IH1415	\$ 24,616
Alzheimers	IH1415	20,279
Community Partnership Grants	SC21357	<u>5,000</u>
Total Direct Programs		<u>49,895</u>
PASS THROUGH AWARDS:		
WV Bureau of Senior Services passed through the Bel-O-Mar Regional Council:		
LIFE	21402	177,531
	21302	
Lighthouse	21449	58,712
	21349	
Alzheimers	21449	53,372
	21349	
VA	N/A	17,833
Title IIIB	21335	14,822
Title III-C	21335	82,775
Other State	Various	<u>10,171</u>
Total Pass Through Awards		<u>415,216</u>
Total State Awards		<u>465,111</u>
OTHER ASSISTANCE		
U.S. Department of Health & Human Services passed through West Virginia Department of Health and Human Resources Program:		
Medicaid	N/A	96,859
Waiver	N/A	<u>273,611</u>
Total Other Assistance		<u>370,470</u>
Total State Awards and Other Assistance		<u><u>\$ 835,581</u></u>

The accompanying notes to this schedule are in integral part of this schedule.

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

April 4, 2014

The Council of Senior Tyler Countians, Inc.
P.O. Box 68
Middlebourne, WV 26149

To the Board of Directors:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of The Council of Senior Tyler Countians, Inc. (a non-profit organization) (the Council), which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated April 4, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council'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 the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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.

The Council of Senior Tyler Countians, Inc.
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council'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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-01	Segregation of Duties	Yes	
2012-02	Approval for Disbursement of Funds	Yes	
2012-03	Disbursement Procedure and Document Retention	Yes	