

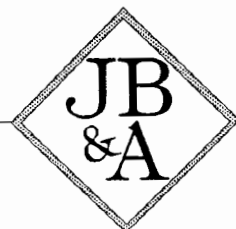
**SUMMERS COUNTY COUNCIL ON AGING, INC.**

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

**SEPTEMBER 30, 2018**

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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  
Summers County Council on Aging, Inc.  
Hinton, West Virginia

We have audited the accompanying financial statements of Summers County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2018, 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 Summers County Council on Aging, Inc. as of September 30, 2018, 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 support 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 14, 2019, on our consideration of Summers County Council on Aging, 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 Summers County Council on Aging, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia  
June 14, 2019

**SUMMERS COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF FINANCIAL POSITION  
SEPTEMBER 30, 2018**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 650,592
Accounts receivable, net	42,263
Grants receivable	49,807
Prepaid Expenses	<u>5,062</u>

Total current assets	747,724
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<b>Property and Equipment, net</b>	<u>635,626</u>
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<b>TOTAL ASSETS</b>	<u><u>\$ 1,383,350</u></u>
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**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accounts payable	\$ 13,566
Accrued wages payable	21,933
Accrued payroll taxes	<u>2,108</u>

Total current liabilities	<u>37,607</u>
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**Net Assets**

Unrestricted	1,345,743
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Temporarily restricted	<u>                    </u>
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Total net assets	<u>1,345,743</u>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 1,383,350</u></u>
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The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUE AND SUPPORT</b>			
Federal grants	\$ 192,097	\$	\$ 192,097
State grant allocations	375,834		375,834
Donations	15,692		15,692
Medicaid	282,276		282,276
Waiver	363,493		363,493
Project income	47,781		47,781
Interest income	10,780		10,780
Bingo/Raffle	8,355		8,355
Other	25,586		25,586
Net assets released from restrictions: Restrictions released with time	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenue and Support	<u>1,321,894</u>	<u>                    </u>	<u>1,321,894</u>
<b>EXPENSES</b>			
Program Services			
Title III-B	107,428		107,428
Title III-D	1,526		1,526
Title III-E	5,995		5,995
Title III-C - congregate	91,874		91,874
Title III-C - home delivered	118,446		118,446
LIFE	175,427		175,427
Medicaid/waiver	616,007		616,007
FAIR	28,787		28,787
Lighthouse/SAMS	115,587		115,587
Transportation 5310	33,765		33,765
Bingo/raffle	4,823		4,823
Management and general	<u>83,569</u>	<u>                    </u>	<u>83,569</u>
Total Expenses	<u>1,383,234</u>	<u>                    </u>	<u>1,383,234</u>
Change in Net Assets	(61,340)		(61,340)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>1,407,083</u>	<u>                    </u>	<u>1,407,083</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 1,345,743</u>	<u>\$</u>	<u>\$ 1,345,743</u>

The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COMMISSION ON AGING, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Title III-B	Title III-D	Title III-E	Title III-C		LIFE	Medicaid Waiver
				Congregate	Home Delivered		
Salaries and wages	\$ 63,793	\$ 1,099	\$ 271	\$ 51,468	\$ 67,088	\$ 115,194	\$ 468,298
Fringe benefits	15,520	248	4,854	16,263	24,415	25,840	110,313
Travel	39		870			1,663	3,195
Printing and supplies	311			392	595	14,214	3,951
Fuel, repairs and maintenance	21,555			1,419	1,992	8,252	6,077
Communications and utilities	3,366			2,754	4,282	4,869	16,217
Insurance	2,072			1,827	2,440	1,895	7,240
Professional services	200			200	200	3,500	400
Rawfood				14,004	13,887		
Disposables				3,547	3,547		
Depreciation							
Other	572	179					316
<b>Total Functional Expenses</b>	<b>\$ 107,428</b>	<b>\$ 1,526</b>	<b>\$ 5,995</b>	<b>\$ 91,874</b>	<b>\$ 118,446</b>	<b>\$ 175,427</b>	<b>\$ 616,007</b>

**SUMMERS COUNTY COMMISSION ON AGING, INC.  
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<u>FAIR</u>	<u>Lighthouse &amp; SAMS</u>	<u>5310 Transportation</u>	<u>Bingo Raffle</u>	<u>Admin General</u>	<u>Totals (Memorandum Only)</u>
Salaries and wages	\$ 25,484	\$ 106,203	\$ 28,846	\$ 3,168	\$	\$ 930,912
Fringe benefits	3,303	9,338	4,007			214,101
Travel		46				5,813
Printing and supplies				768		20,231
Fuel, repairs and maintenance					550	39,845
Communications and utilities						31,488
Insurance						15,474
Professional services						4,500
Rawfood						27,891
Disposables						7,094
Depreciation					64,858	64,858
Other			912	887	18,161	21,027
<b>Total Functional Expenses</b>	<u><u>\$ 28,787</u></u>	<u><u>\$ 115,587</u></u>	<u><u>\$ 33,765</u></u>	<u><u>\$ 4,823</u></u>	<u><u>\$ 83,569</u></u>	<u><u>\$ 1,383,234</u></u>

The accompanying notes are an integral part of this statement.



**SUMMERS COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ (61,340)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	64,858
Gain on sale of vehicle	(13,125)
(Increase) decrease in operating assets:	
Accounts and grants receivable	31,632
Prepaid expenses	89
Increase (decrease) in operating liabilities:	
Accounts payable	(3,741)
Accrued wages payable	7,770
Accrued payroll taxes	<u>(248)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>25,895</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Proceeds from sale of vehicle	<u>13,125</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>13,125</u>

Increase in cash and cash equivalents	39,020
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<u>611,572</u>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u><u>\$ 650,592</u></u>

The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS**

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

The Summers County Council on Aging, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Summers 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 Summers County Council 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 Summers County Council 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. 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 and deemed immaterial and are accordingly expensed as purchased.

**SUMMERS COUNTY COUNCIL 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 restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are 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 Grant Revenues**

Grants Monies are received on a reimbursement basis; this is utilized for Title III-B, Title III-D, Title III-E, Title VII, and LIFE grants. Upon completion of a grant year, any unexpended grants have to be approved for carryover to the next grant year.

Title III-C monies are received on a meal reimbursement basis but not to exceed the total grant award. Lighthouse and FAIR are drawn down per unit of service as are Medicare and Waiver personal care services. The Division of Public Transit provides Federal Transit Administration, Section 5310 funding to purchase transportation services from Summers County Council on Aging, Inc. on a reimbursement basis, per service mile. The services are to be provided to seniors and individuals with disabilities.

Total federal and state grant revenues for the year ended September 30, 2018, were \$ 192,097 and \$ 375,834 respectively.

**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 relation to such volunteer services.

**SUMMERS COUNTY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**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 affect 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. Grants Receivable**

Grants receivable at September 30, 2018, consisted of the following:

LIFE Program	\$ 29,916
Fair	2,401
Lighthouse	6,628
III-B	91
III-C	7,283
III-D	46
III-E	588
5310 Grant	2,854
	-----
Total	\$ 49,807
	=====

**SUMMERS COUNTY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Note 3. Property and Equipment**

Property and equipment consisted of the following at September 30, 2018:

Land and building	\$ 1,052,325
Vehicles	211,863
Equipment, furniture and fixtures	155,132
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	1,419,320
Less accumulated depreciation	783,694
	-----
Total	\$ 635,626
	=====

**Note 4. Restrictions on Net Assets**

There were no restricted assets at September 30, 2018.

**Note 5. Concentration**

The Organization receives about 43 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 49 percent of its total support and revenues from the West Virginia Department of Health and Human Services under billing for services provided under the Continuum of Care and Medicaid Waiver programs.

**Note 6. Contingent Liabilities**

In the normal course of operations, the Organization receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**Note 7. Subsequent Events**

Management has evaluated subsequent events through June 14, 2019, the date which the financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

**SUMMERS COUNTY COMMISSION ON AGING, INC.  
SCHEDULE OF REVENUES, SUPPORT AND EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Title III-B	Title III-D	Title III-E	Title III-C		LIFE	Medicaid Waiver
				Congregate	Home Delivered		
Federal grants	\$ 51,359	\$ 965	\$ 5,063	\$ 43,612	\$ 45,364	\$	
State grants	30,407		3,016			183,473	
State LIFE allocated	7,536	300	210			(8,046)	
Donations							
Medicaid Waiver							282,276 363,493
Project income	4,910		2,143	9,148	7,794		
Interest income							
Bingo/Raffle							
Other							
<b>Total Revenue and Support</b>	<u>94,212</u>	<u>1,265</u>	<u>10,432</u>	<u>52,760</u>	<u>53,158</u>	<u>175,427</u>	<u>645,769</u>
<b>Functional Expenses</b>	<u>107,428</u>	<u>1,526</u>	<u>5,995</u>	<u>91,874</u>	<u>118,446</u>	<u>175,427</u>	<u>616,007</u>
<b>Revenues Over (Under)</b>	<u>\$ (13,216)</u>	<u>\$ (261)</u>	<u>\$ 4,437</u>	<u>\$ (39,114)</u>	<u>\$ (65,288)</u>	<u>\$</u>	<u>\$ 29,762</u>

**SUMMERS COUNTY COMMISSION ON AGING, INC.  
SCHEDULE OF REVENUES, SUPPORT AND EXPENSES (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<u>FAIR</u>	<u>Lighthouse &amp; SAMS</u>	<u>5310 Transportation</u>	<u>Bingo Raffle</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
Federal grants	\$	\$	\$ 43,654	\$	\$ 2,080	\$ 192,097
State grants	31,508	127,430				375,834
State LIFE allocated						
Donations					15,692	15,692
Medicaid						282,276
Waiver						363,493
Project income	3,419	15,772			4,595	47,781
Interest income					10,780	10,780
Bingo/Raffle				8,355		8,355
Other					25,586	25,586
Total Revenue and Support	<u>34,927</u>	<u>143,202</u>	<u>43,654</u>	<u>8,355</u>	<u>58,733</u>	<u>1,321,894</u>
Functional Expenses	<u>28,787</u>	<u>115,587</u>	<u>33,765</u>	<u>4,823</u>	<u>83,569</u>	<u>1,383,234</u>
Revenues Over (Under)	<u>\$ 6,140</u>	<u>\$ 27,615</u>	<u>\$ 9,889</u>	<u>\$ 3,532</u>	<u>\$ (24,836)</u>	<u>\$ (61,340)</u>

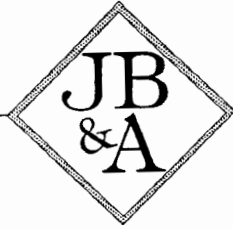
The accompanying independent auditor's report and notes are integral parts of this schedule.



**SUMMERS COUNTY COUNCIL ON AGING, INC.  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Grant Period	Grant Identificaiton Number	State Expenditures
Direct Programs:			
WV Bureau of Senior Services			
Lighthouse	June 30, 2018	IH1853	95,170
Lighthouse	June 30, 2019	IH1953	27,260
FAIR	June 30, 2018	IH1853	23,346
FAIR	June 30, 2019	IH1953	8,162
SAMS	June 30, 2018	IH1953	5,000
Total Direct Programs			158,938
Pass through Awards			
Appalachian Area Agency on Aging			
IIIE State	June 30, 2018	21838-11	3,016
IIIB State	June 30, 2018	21838-11	30,407
LIFE	June 30, 2018	21805-11	139,870
LIFE	June 30, 2019	21905-11	43,603
Total pass-through awards			216,896
TOTAL EXPENDITURES OF STATE AWARDS			\$ 375,834

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



# JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

## 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  
Summers County Council on Aging, Inc.  
Hinton, 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 Summers County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2018, 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 14, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Summers County Council on Aging, 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 Summers County Council on Aging, 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.

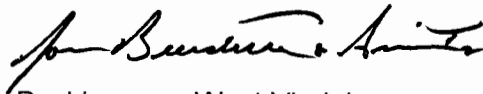
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Summers County Council on Aging, 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*.

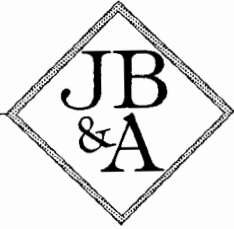
We noted certain other matters that we reported to management of Summers County Council on Aging, Inc. in a separate letter dated June 14, 2019 on page 17.

**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 14, 2019



# JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

## MANAGEMENT LETTER

To the Senior Management and  
The Board of Directors  
Summers County Council on Aging, Inc.  
Hinton, West Virginia

In planning and performing our audit of the financial statements of Summers County Council on Aging, Inc., for the year ended September 30, 2018 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 the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated June 14, 2019, on the financial statements of Summers County Council on Aging, Inc.

We will review the status of these comments during our next audit engagement. Our comments and recommendation, 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 as follows:

### **Segregation of Duties**

We noted that two employees are responsible for most accounting and financial duties. As a result, many aspects of the internal control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Summers County Council on Aging, Inc. We recognize that the Organization has segregated financial duties as much as possible among its present staff and is not large enough to make the employment of additional people for the purpose of segregating duties practicable from a financial standpoint, but we are required, under our professional responsibilities to describe the situation.

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 with the Organization.

Buckhannon, West Virginia  
June 14, 2019