

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

FINANCIAL STATEMENTS - MODIFIED CASH BASIS
AND ADDITIONAL INFORMATION

June 30, 2014

With Independent Auditor's Report Thereon

DAVID L. HOWELL, CPA
200 UPPER KANAWHA VALLEY WAY
CABIN CREEK, WEST VIRGINIA 25035

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Financial Statements - Modified Cash Basis

June 30, 2014

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Boone County Community Organization Association, Inc.:

We have audited the accompanying financial statements of Boone County Community Organization Association, Inc. ("BCCO") (a nonprofit organization), which comprise the statement of financial position—modified cash basis as of June 30, 2014, and the related statement of support, revenue, and expenses—modified cash basis 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 BCCO as of June 30, 2014, and its support, revenue, and expenses for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

David L. Howell, CPA

David L. Howell, CPA
Cabin Creek, West Virginia
May 29, 2015

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Statement of Financial Position - Modified Cash Basis

June 30, 2014

Assets

Current Assets:

Cash \$ 59,731

Restricted current assets:

Cash 830,497

Total Current Assets \$ 890,228

Net Position

Net Position \$ 890,228

See accompanying notes to financial statements.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Statement of Support, Revenue, Expenses and Changes in Financial
Position - Modified Cash Basis

Year Ended June 30, 2014

	CSBG	Title III-B	Title III-C	Title III-D
Support and Revenue:				
Federal	\$ -	69,110	234,687	-
State	-	-	-	-
Medicaid	-	-	-	-
Medicaid waiver	-	-	-	-
Boone County Commission	-	-	48,500	-
County tax levy	-	-	-	-
Project income	-	8,712	51,228	-
In-kind	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total support and revenue	-	77,822	334,415	-
Expenses:				
Salaries	-	52,100	113,548	-
Fringe benefits	-	10,761	6,950	-
Payroll taxes	-	3,183	7,189	-
In-kind	-	-	-	-
Budget digest	-	-	-	-
Accounting and audit	-	-	-	-
Contracted services	-	-	-	-
Equipment	-	-	-	-
Repairs and maintenance	-	-	-	-
Insurance	-	3,700	-	-
Materials and supplies	-	-	-	-
Utilities	-	-	1,230	-
Telephone	-	-	841	-
Postage	-	-	-	-
Dues and registration	-	-	-	-
Office supplies	-	1,637	5,970	-
Food and products	-	-	213,195	-
Health fair	-	-	-	240
Travel	-	328	316	-
Employee Training	-	-	-	-
Fuel and maintenance - vehicles	-	-	-	-
Miscellaneous	-	-	-	-
Emergency assistance	-	-	-	-
Total expenses	-	71,709	349,239	240
Excess of support and revenue over (under) expenses	-	6,113	(14,824)	(240)
Transfers in (out)	32,144	-	-	-
Net position, beginning	(32,144)	(5,751)	271,067	(1,284)
Net position, ended	\$ -	362	256,243	(1,524)

See accompanying notes to financial statements.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Statement of Support, Revenue, Expenses and Changes in Financial
Position - Modified Cash Basis (Continued)

Year Ended June 30, 2014

	Title III-E	Title III-F	LIFE	SHIP
Support and Revenue:				
Federal	\$ 8,955	2,254	-	582
State	-	-	173,924	-
Medicaid	-	-	-	-
Medicaid waiver	-	-	-	-
Boone County Commission	-	-	-	-
County tax levy	-	-	-	-
Project income	-	-	-	-
In-kind	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total support and revenue	8,955	2,254	173,924	582
Expenses:				
Salaries	13,536	-	89,889	3,624
Fringe benefits	2,132	-	12,897	441
Payroll taxes	896	-	5,673	220
In-kind	-	-	-	-
Budget digest	-	-	-	-
Accounting and audit	-	-	2,614	-
Contracted services	-	-	8,579	-
Equipment	-	-	-	-
Repairs and maintenance	-	-	-	-
Insurance	-	-	16,060	-
Materials and supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	5,171	-
Postage	-	-	315	-
Dues and registration	-	-	1,813	-
Office supplies	-	-	1,640	-
Food and products	-	-	19,500	-
Health fair	-	2,446	-	-
Travel	-	-	6,034	-
Employee Training	-	-	-	-
Fuel and maintenance - vehicles	-	-	14,590	-
Miscellaneous	-	-	-	-
Emergency assistance	-	-	-	-
Total expenses	16,564	2,446	184,775	4,285
Excess of support and revenue over (under) expenses	(7,609)	(192)	(10,851)	(3,703)
Transfers in (out)	-	-	-	-
Net position, beginning	(12,200)	383	1,832	(1,096)
Net position, ended	\$ (19,809)	191	(9,019)	(4,799)

See accompanying notes to financial statements.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Statement of Support, Revenue, Expenses and Changes in Financial
Position - Modified Cash Basis (Continued)

Year Ended June 30, 2014

	Medicaid Waiver	Medicaid	Lighthouse	United Way
Support and Revenue:				
Federal	\$ -	-	-	-
State	-	-	172,377	-
Medicaid	-	151,645	-	-
Medicaid waiver	189,469	-	-	-
Boone County Commission	-	-	-	-
County tax levy	-	-	-	-
Project income	-	-	-	-
In-kind	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	4,453
Total support and revenue	189,469	151,645	172,377	4,453
Expenses:				
Salaries	206,462	121,761	140,529	-
Fringe benefits	18,933	12,627	19	-
Payroll taxes	14,794	7,712	9,644	-
In-kind	-	-	-	-
Budget digest	-	-	-	-
Accounting and audit	-	-	-	-
Contracted services	-	-	-	-
Equipment	-	-	-	-
Repairs and maintenance	-	-	-	-
Insurance	1,188	650	-	-
Materials and supplies	150	100	243	-
Utilities	-	-	-	-
Telephone	986	820	-	-
Postage	25	25	-	-
Dues and registration	-	-	-	-
Office supplies	100	100	-	-
Food and products	-	-	-	-
Health fair	-	-	-	-
Travel	3,245	878	352	-
Employee Training	100	195	105	-
Fuel and maintenance - vehicles	-	-	-	-
Miscellaneous	149	151	18	-
Emergency assistance	-	-	-	5,157
Total expenses	246,132	145,019	150,910	5,157
Excess of support and revenue over (under) expenses	(56,663)	6,626	21,467	(704)
Transfers in (out)	-	-	-	-
Net position, beginning	216,731	77,543	194,835	29,610
Net position, ended	\$ 160,068	84,169	216,302	28,906

See accompanying notes to financial statements.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Statement of Support, Revenue, Expenses and Changes in Financial
Position - Modified Cash Basis (Continued)

Year Ended June 30, 2014

	Neediest Cases	WIA	FAIR	Elder Abuse
Support and Revenue:				
Federal	\$ -	-	-	437
State	-	-	-	-
Medicaid	-	-	-	-
Medicaid waiver	-	-	-	-
Boone County Commission	-	-	-	-
County tax levy	-	-	-	-
Project income	-	-	-	-
In-kind	-	-	-	-
Interest	-	-	-	-
Other	9,909	-	55,090	-
Total support and revenue	9,909	-	55,090	437
Expenses:				
Salaries	-	-	45,688	-
Fringe benefits	-	-	1,794	-
Payroll taxes	-	-	3,121	-
In-kind	-	-	-	-
Budget digest	-	-	-	-
Accounting and audit	-	-	-	-
Contracted services	-	-	-	-
Equipment	-	-	-	-
Repairs and maintenance	-	-	-	-
Insurance	-	-	-	-
Materials and supplies	-	-	150	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Postage	-	-	-	-
Dues and registration	-	-	-	-
Office supplies	-	-	-	-
Food and products	-	-	-	-
Health fair	-	-	-	-
Travel	-	-	455	437
Employee Training	-	-	20	-
Fuel and maintenance - vehicles	-	-	-	-
Miscellaneous	-	-	-	-
Emergency assistance	10,009	-	-	-
Total expenses	10,009	-	51,228	437
Excess of support and revenue over (under) expenses	(100)	-	3,862	-
Transfers in (out)	-	-	-	-
Net position, beginning	1	(340)	65,572	-
Net position, ended	\$ (99)	(340)	69,434	-

See accompanying notes to financial statements.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Statement of Support, Revenue, Expenses and Changes in Financial
Position - Modified Cash Basis (Continued)

Year Ended June 30, 2014

	<u>Transportation</u>	<u>General</u>	<u>Total</u>
Support and Revenue:			
Federal	\$ -	-	316,025
State	-	20,000	366,301
Medicaid	-	-	151,645
Medicaid waiver	-	-	189,469
Boone County Commission	-	5,550	54,050
County tax levy	-	177,602	177,602
Project income	-	-	59,940
In-kind	-	100,876	100,876
Interest	-	731	731
Other	-	5,843	75,295
Total support and revenue	-	310,602	1,491,934
Expenses:			
Salaries	8,642	98,209	893,988
Fringe benefits	1,559	37,633	105,746
Payroll taxes	573	45,099	98,104
In-kind	-	100,876	100,876
Budget digest	-	26,831	26,831
Accounting and audit	-	2,500	5,114
Contracted services	-	13,588	22,167
Equipment	-	1,733	1,733
Repairs and maintenance	-	339	339
Insurance	-	12,391	33,989
Materials and supplies	-	771	1,414
Utilities	-	-	1,230
Telephone	-	4,021	11,839
Postage	-	886	1,251
Dues and registration	-	725	2,538
Office supplies	-	3,547	12,994
Food and products	-	2,023	234,718
Health fair	-	-	2,686
Travel	-	5,350	17,395
Employee Training	-	15	435
Fuel and maintenance - vehicles	-	14,498	29,088
Miscellaneous	-	7,232	7,550
Emergency assistance	-	5,456	20,622
Total expenses	10,774	383,723	1,632,647
Excess of support and revenue over (under) expenses	(10,774)	(73,121)	(140,713)
Transfers in (out)	-	(32,144)	-
Net position, beginning	(39,020)	265,202	1,030,941
Net position, ended	\$ (49,794)	159,937	890,228

See accompanying notes to financial statements.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Notes to Financial Statements

Year Ended June 30, 2014

(1) Summary of Significant Accounting Policies

Organization

Boone County Community Organization Association, Inc. (the "Association") is a non-profit association organized to carry out community action programs which are generally funded by federal, state and local agencies. Grants received by the Association from funding agencies usually require compliance with prescribed grant conditions and other special requirements, including the furnishing of certain amounts of cash and noncash contributions. The Association provides services designed to combat problems of poverty and to seek elimination or reduction of conditions of poverty.

Basis of Presentation

The accounts of the Association are maintained, and the accompanying financial statements are presented on the Modified Cash Basis of accounting. The modified cash basis of accounting differs from generally accepted accounting principles since it requires support and revenue to be recorded when received rather than when earned and expenses to be recorded when paid rather than incurred, except that in-kind contributions are recorded as both support and expense in the year rendered. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Income Tax Status

Under provisions of the Internal Revenue Code, Section 501C (3), and the applicable income tax regulations of the State of West Virginia, the Association is exempt from taxes on income other than unrelated business income. The Association had no net unrelated business income during the year ended June 30, 2014.

Property and Equipment

Property and equipment are recorded as expenses at the time of purchase.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Notes to Financial Statements (Continued)

In-Kind Contributions

In-kind contributions for donated office space are recognized in the year rendered. Such contributions are recorded based upon estimated fair market rental rates.

(2) Cash

At June 30, 2014, Cash consisted of:

Petty cash	\$ 1,100
Checking and savings accounts	<u>889,128</u>
Total cash	<u>\$ 890,228</u>

Certain cash amounts are restricted by grantors for use in specific programs according to program purposes. At June 30, 2013, such cash balances were restricted as follows:

Title III-B	\$ 55,661
Title III-C	355,155
Title III-D	378
Title III-E	(6,099)
Title III-F	(3,106)
CSBG	(29,552)
LIFE	84,433
LIGHTHOUSE	307,225
FAIR	100,885
SHINE	(3,532)
Transportation	(55,597)
United Way	<u>24,646</u>
Total restricted cash	<u>\$ 830,497</u>

The Association had \$890,228 on deposit with various banks, all of which was insured by FDIC or fully collateralized at June 30, 2014.

(3) Contingent Liabilities

The Association's programs are generally funded from federal, state, and local sources, principal of which are programs of the U.S. Department of Health and Human Services and the U.S. Department of Agriculture. Federal and state grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Notes to Financial Statements (Continued)

(4) Concentrations of Revenue Sources

Approximately 23% of the Association's total support is provided by Medicaid programs.

(5) Subsequent Events

Management has evaluated events and transactions occurring after June 30, 2014 through the date of the Auditors' Report, which is the release date. No significant events were noted requiring adjustments to or disclosure in the financial statements.

See accompanying notes to financial statements.

**ADDITIONAL INFORMATION - MODIFIED CASH
BASIS**

Independent Auditor's Report on Additional Information

The Board of Directors
Boone County Community Organization Association, Inc.:

We have audited the financial statements - modified cash basis of Boone County Community Organization Association, Inc. (BCCO) as of and for the year ended June 30, 2014, and have issued our report thereon dated May 29, 2015, which contained an unmodified opinion on those modified cash basis financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The Schedules Expenses on page 13 through 20 are presented for the purposes of additional analysis and is not a required part of the modified cash basis 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.

David L. Howell, CPA

David L. Howell, CPA
Cabin Creek, West Virginia
May 29, 2015

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Revenues and Expenses - Legislative Initiative for
the Elderly

Grant Year Ended June 30, 2014

Revenues:	
LIFE revenues	\$ 173,924
Expenses:	
Salaries	89,889
Fringe benefits	12,897
Payroll taxes	5,673
Accounting and auditing	2,614
Contracted services	8,579
Insurance	16,060
Telephone	5,171
Postage	315
Dues and registrations	1,813
Office supplies	1,640
Food and products	19,500
Travel	6,034
Fuel and maintenance - vehicles	<u>14,590</u>
Total expenses	<u>184,775</u>
Excess of revenues over/(under) expenses	<u>\$ (10,851)</u>

See independent auditor's report on additional information.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Revenues and Expenses - Title III-B

Grant Year Ended September 30, 2013

Revenues:	
Federal	\$ 32,464
State	<u>27,349</u>
Total revenues	59,813
Expenses:	
Personnel	23990
Travel	644
Printing, supplies	1330
Other	3500
Transportation	6949
Homemaker	<u>23400</u>
Total expenses	<u>59,813</u>
Excess of revenues over/(under) expenses	<u>\$ -</u>

See independent auditor's report on additional information.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Revenues and Expenses - Title III-C

Grant Year Ended September 30, 2013

	C-1 Congregate	C-2 Home Delivered	<u>Total</u>
Revenues:			
Federal and state	\$ 91,085	142,465	233,550
Project income	<u>32,539</u>	<u>19,687</u>	<u>52,226</u>
Total revenues	123,624	162,152	285,776
Total expenses:			
Personnel	61,971	69,278	131,249
Raw food	81,869	88,690	170,559
Disposable products	3,910	6,011	9,921
Other	<u>3,860</u>	<u>3,649</u>	<u>7,455</u>
Total expenses	<u>151,610</u>	<u>167,628</u>	<u>319,238</u>
Excess of revenues over /(under) expenses	<u>\$ (27,986)</u>	<u>(5,476)</u>	<u>(33,462)</u>

See independent auditor's report on additional information.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Revenues and Expenses - Title III-D

Grant Year Ended September 30, 2013

Revenues:	
Federal	\$ 2,034
State	<u>220</u>
Total revenues	2,254
Expenses:	
Health fair	<u>2,254</u>
Total expenses	<u>2,254</u>
Excess of revenues over/(under) expenses	<u>\$ -</u>

See independent auditor's report on additional information.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Revenues and Expenses - Title III-E

Grant Year Ended September 30, 2013

Revenues:	
Federal	<u>\$ 10,369</u>
Total revenues	10,369
Expenses:	
Personnel	<u>10,369</u>
Total expenses	<u>10,369</u>
Excess of revenues over/(under) expenses	<u>\$ -</u>

See independent auditor's report on additional information.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Revenues and Expenses - Medication Management

Grant Year Ended September 30, 2013

Revenues:	\$ 473
Federal	<u>83</u>
In-kind	
Total revenues	556
Expenses:	
Health fair	473
In-kind space	<u>83</u>
Total expenses	<u>556</u>
Excess of revenues over/(under) expenses	<u>\$ -</u>

See independent auditor's report on additional information.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Revenues and Expenses - Elder Abuse

Grant Year Ended September 30, 2013

Revenues:	
Federal	\$ 437
Expenses:	
Travel in community	<u>437</u>
Excess of revenues over/(under) expenses	<u>\$ -</u>

See independent auditor's report on additional information.

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Revenues and Expenses - Health Benefit Counseling

Grant Year Ended March 31, 2014

Revenue:	
Federal	\$ 4,000
Expenses:	
Salaries	3,545
Payroll taxes	271
Worker's compensation	161
Unemployment	16
Employee benefits	<u>456</u>
Total expenses	<u>4,449</u>
Excess of revenues over/(under) expenses	<u>\$ (449)</u>

See independent auditor's report on additional information.

**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**

The Board of Directors
Boone County Community Organization Association, Inc.:

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 Boone County Community Organization Association Inc. ("BCCO") (a nonprofit organization), which comprise the statement of financial position-modified cash basis as of June 30, 2014, and the related statement of support, revenue, and expenses-modified cash basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 29, 2015.

Internal Control Over Financial Reporting

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



David L. Howell, CPA
Cabin Creek, West Virginia
May 29, 2015

BOONE COUNTY COMMUNITY ORGANIZATION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

COMPLIANCE WITH LAWS AND REGULATIONS

NONE

QUESTIONED COSTS

NONE