



Audit Presentation
June 16, 2025





Overview of Audit Process

Required Communications

Audit Results

Financial Results



Responsibilities Under Audit Standards

Auditor Responsibilities

- Audit Your Financial Statements
- Understand Controls in Place for
 - Financial Reporting
 - Compliance with Requirements of Grants
- Test Compliance with Matters that
 - Impact Financial Statements
 - Are Required for Major Programs
- Report Matters as Necessary
- Nonattest Services
 - Financial Statement Assistance
 - 990 Preparation

Responsibilities Under Audit Standards

Client Responsibilities

- Prepare Financial Statements
- Board Oversight
- Establish and Maintain Controls
- Confirm Representations
- Nonattest Services
 - Designate Individual with Skill, Knowledge or Experience

Required Communications

Items to be Communicated	Auditor's Response
<p><u>Qualitative aspects of accounting practices</u></p> <p>The auditor should express their views about the qualitative aspects of the Agency's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures.</p>	<ul style="list-style-type: none">• Significant accounting policies are described in Note 1 of the financial statements. No new policies were adopted this year.• Estimates significant to the financial statements include:<ul style="list-style-type: none">– Allocations of functional expenses,– Depreciation of property and equipment– Allowance for doubtful accounts– Unallowed costs– Fair value of investments

Required Communications

Items to be Communicated	Auditor's Response
<p data-bbox="112 468 896 572"><u>Difficulties encountered in performing the audit</u></p> <p data-bbox="112 651 795 694"><u>Consultation with other accountants</u></p> <p data-bbox="112 715 933 1058">When the auditor is aware that management has consulted with other accountants about significant accounting or auditing matters, the auditor's views about the subject of the consultation should be communicated to those charged with governance.</p>	<ul data-bbox="1000 529 1769 896" style="list-style-type: none"><li data-bbox="1000 529 1769 625">• We encountered no difficulties in performing and completing the audit.<li data-bbox="1000 704 1769 896">• To our knowledge, no such consultations were made by management regarding significant accounting or auditing matters.

Required Communications

Items to be Communicated	Auditor's Response
<p><u>Significant audit adjustments and uncorrected misstatements</u></p> <p>Material, corrected misstatements that were brought to the attention of management as a result of audit procedures should be communicated to those charged with governance. Additionally, any uncorrected misstatements, other than those the auditor believes are trivial, should also be communicated.</p>	<ul style="list-style-type: none">• There were three adjustments made to the original trial balance presented to us at the beginning of our audit.<ul style="list-style-type: none">– In kind revenue and expense– Leases– Restricted net assets• There were no immaterial adjustments noted as a result of our audit procedures.



Required Communications

Items to be Communicated	Auditor's Response
<p data-bbox="112 468 838 572"><u>Disagreements with management and management representations</u></p> <p data-bbox="112 958 929 1062"><u>Internal control related matters identified in an audit</u></p>	<ul data-bbox="1000 529 1818 1110" style="list-style-type: none"><li data-bbox="1000 529 1818 876">• We are pleased to report that we had no disagreements with management. As usual, they were extremely helpful and responsive. We will request certain representations from management that will be included in the management representation letter.<li data-bbox="1000 1019 1818 1110">• No matters were noted during the audit that are required to be communicated.

Audit Results

Reports

Financial Statements

Internal Control Over Financial Reporting
and Compliance

Single Audit (Federal and State)
Compliance
Internal Control Over Compliance

Financial Results

Results

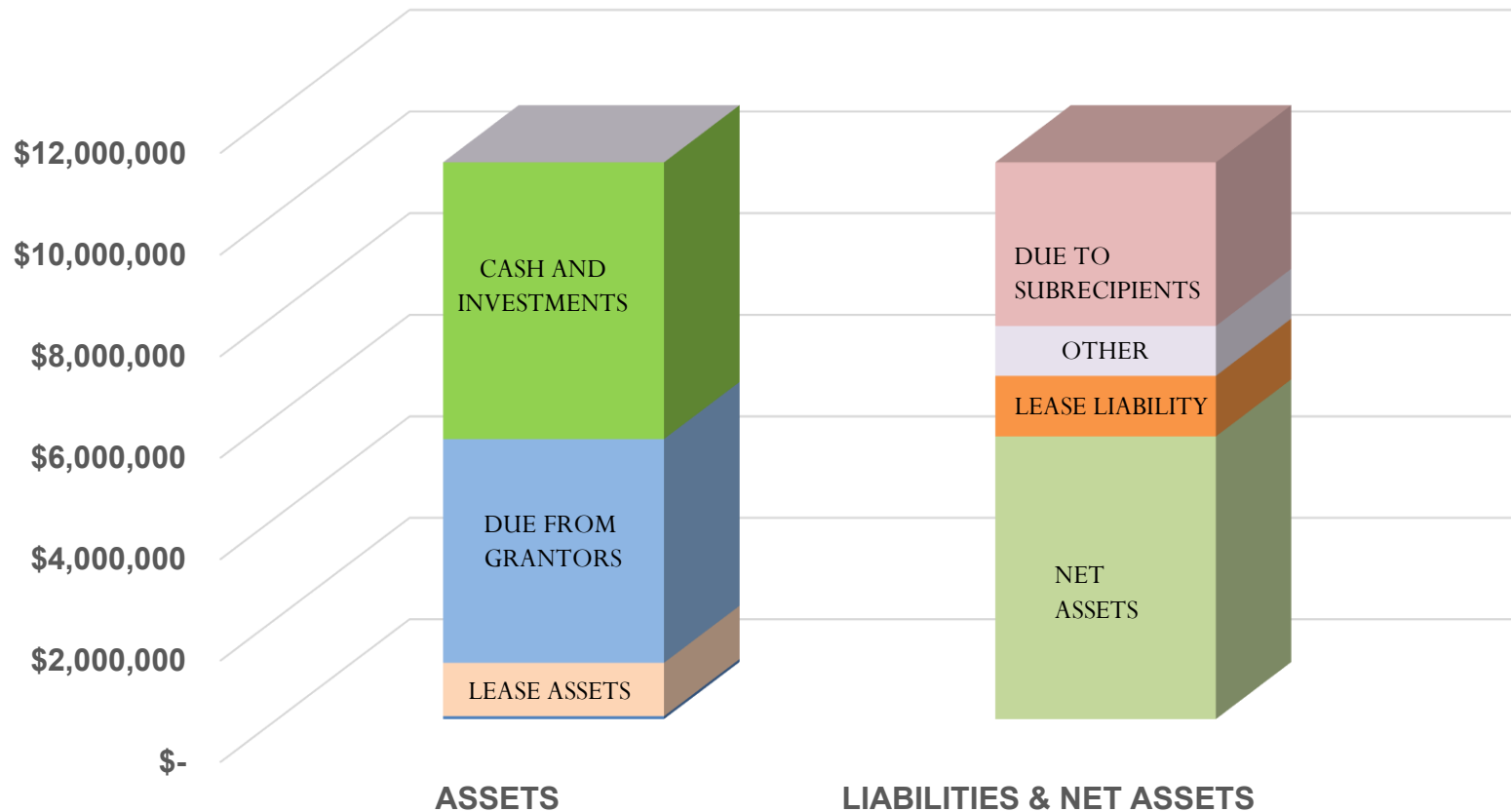
Unmodified Report (Clean Opinion)

No Instances of Noncompliance Noted

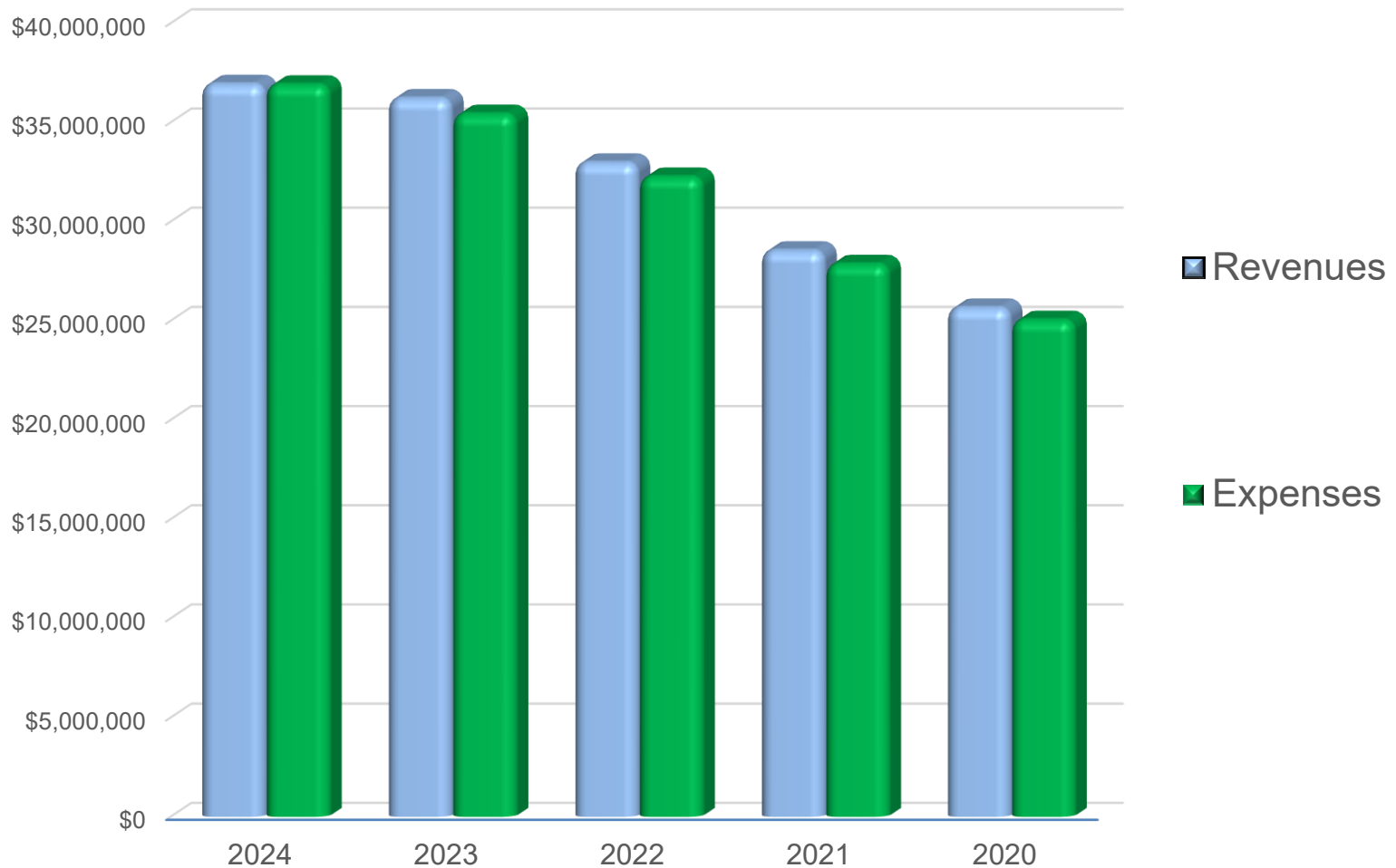
Unmodified Report (Clean Opinion)

Discussion to Follow

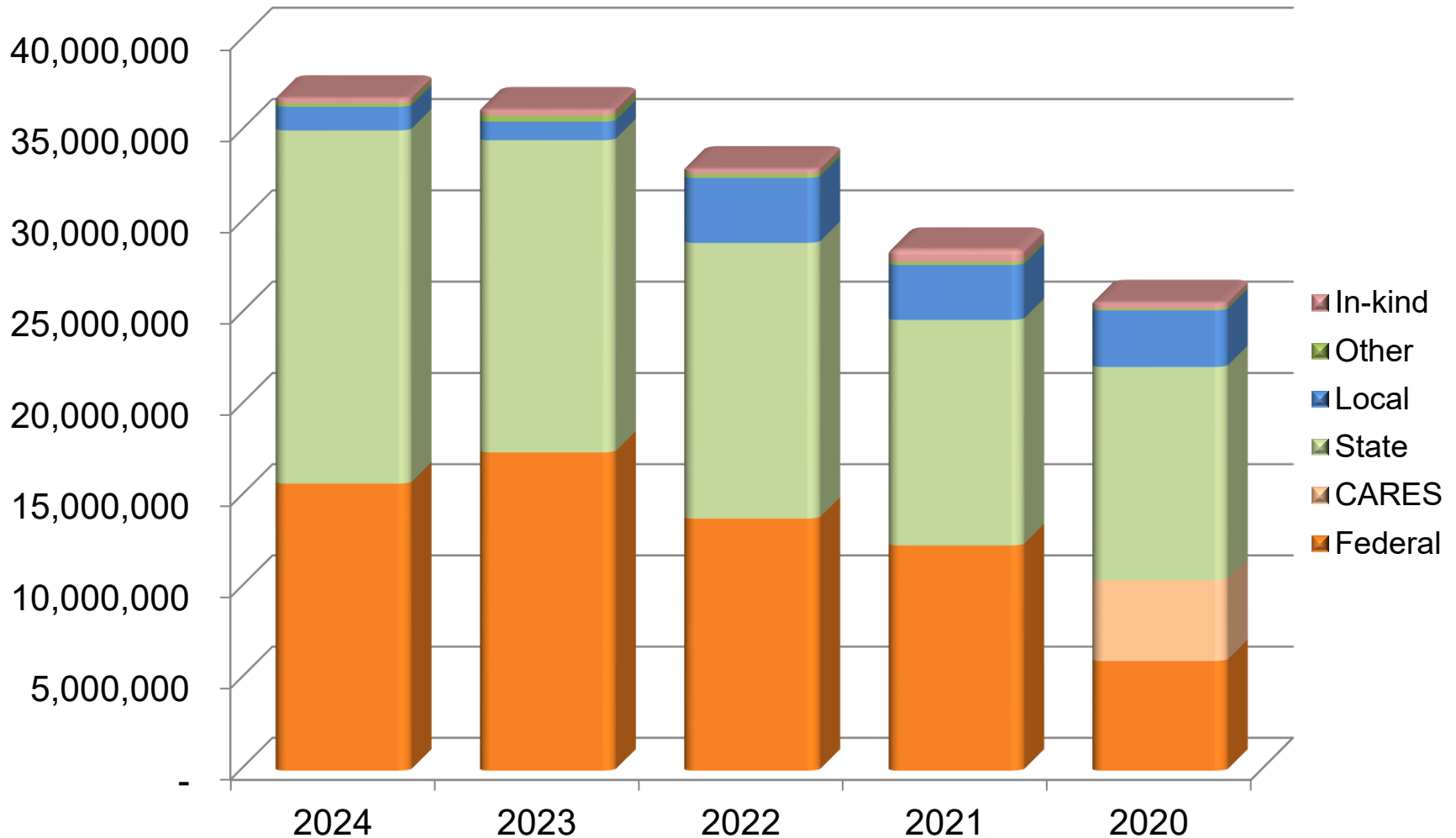
Statement of Financial Position



Revenues and Expenses

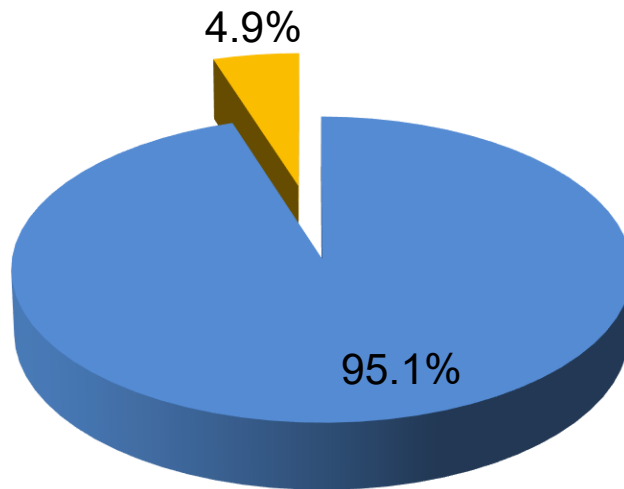


Sources of Revenue

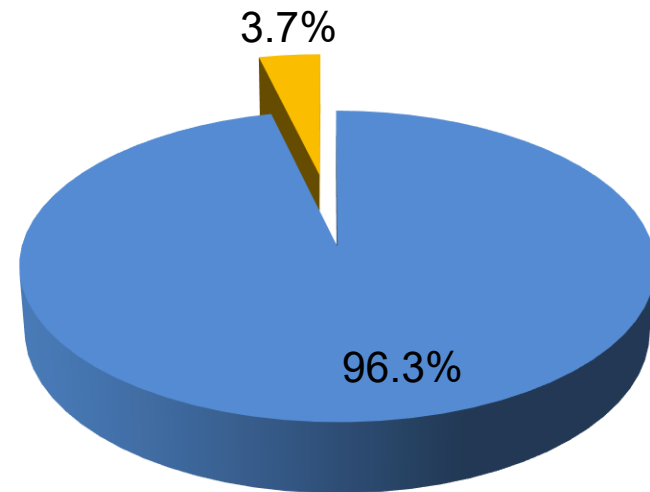


Functional Expenses

2023



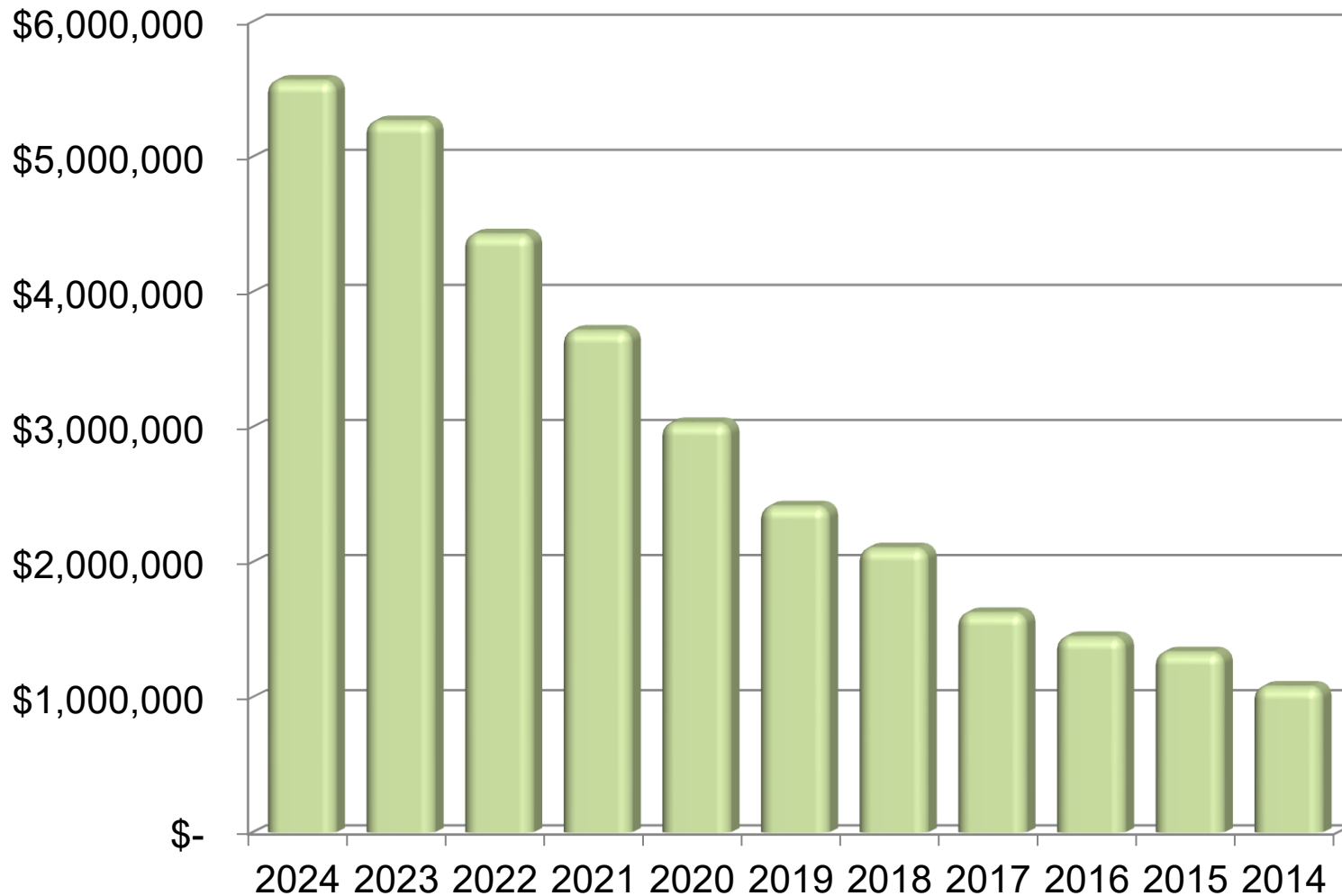
2024



■ Program
Services

■ Management &
General

Total Net Assets



Persons Served by Funding Source

(Unaudited)

	<u>2024</u>	<u>2023</u>	<u>Difference</u>
Local Service Programs	5,458	4,848	610
Older Americans Act/CARES Act/American Rescue Title IIIB	20,104	32,899	(12,795)
Older Americans Act/CARES Act/American Rescue Congregate Dining	2,946	3,621	(675)
Older Americans Act/CARES Act/American Rescue Home Delivered Meals	3,116	4,106	(990)
Older Americans Act/American Rescue Health and Wellness	664	534	130
Older Americans Act/CARES Act/American Rescue Caregiver Program	137	192	(55)
Older Americans Act/CARES Act/American Rescue Grandparents	50	47	3
Older Americans Act / Outreach	2,018	1,871	147
Emergency Home Energy Assistance for the Elderly Program (EHEAP)	382	596	(214)
Alzheimer's Disease Initiative	429	155	274
Community Care for the Elderly (CCE)	10,002	4,736	5,266
Home Care for the Elderly (HCE)	310	206	104
ADRC Medicaid Assistance MAC and MWS (Annual Report)	8,505	8,406	99
Senior Community Health Program	131	54	77
Serving Health Insurance Needs of Elders (SHINE)	4,798	4,480	318
Medicare Improvements for Patients & Providers Act (MIPPA)	3,728	3,726	2
Senior Medicare Patrol (SMP)	4,628	4,265	363
Diapers for Dignity	2,113	1,930	183
Unmet Needs	108	112	(4)
Pet Support	177	164	13
Robotic Pets	24	76	(52)
U-Connected	91	182	(91)
USAgging Vaccine Collaborative - Seniors/Shots	1,991	584	1,407
USAgging Vaccine Collaborative - Seniors/Vaccine Education	4,747	2,348	2,399
Veteran Directed Home and Community Based Services	153	141	12
Total Persons Served by Funding Source	<u>76,810</u>	<u>80,279</u>	<u>(3,469)</u>