

## **NORTH CENTRAL AREA AGENCY ON AGING, INC.**

September 30, 2020 and 2019

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**NORTH CENTRAL AREA AGENCY ON AGING, INC.**

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September 30, 2020 and 2019

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## **I. FINANCIAL STATEMENTS**

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
North Central Area Agency on Aging, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of North Central Area Agency on Aging, Inc. (the "Agency") which comprise the statements of financial position as of September 30, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years 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.

#### ***Auditors' Responsibility***

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 statement 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 auditors' 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 auditors consider internal control relevant to the Agency'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 Agency'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 North Central Area Agency on Aging, Inc. as of September 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and the State Single Audit Act, 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 January 27, 2021 on our consideration of North Central Area Agency 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 solely 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 the effectiveness of North Central Area Agency on Aging, Inc.’s 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 North Central Area Agency on Aging, Inc.’s internal control over financial reporting and compliance.



Hartford, Connecticut  
January 27, 2021

# NORTH CENTRAL AREA AGENCY ON AGING, INC.

## Statements of Financial Position

September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>Assets:</b>		
Cash	\$ 1,657,990	\$ 444,715
Grants receivable	229,549	882,873
Security deposit	3,600	3,600
Equipment, net	<u>-</u>	<u>1,391</u>
Total assets	<u>\$ 1,891,139</u>	<u>\$ 1,332,579</u>
 <b>Liabilities and Net Assets:</b>		
<b>Liabilities:</b>		
Accounts payable and accrued expenses	\$ 29,382	\$ 29,722
Grants payable to subgrantees	1,007,995	499,760
Refundable advances	<u>436,126</u>	<u>418,671</u>
Total liabilities	<u>1,473,503</u>	<u>948,153</u>
 <b>Net Assets:</b>		
Net assets without donor restriction	<u>417,636</u>	<u>384,426</u>
Total liabilities and net assets	<u>\$ 1,891,139</u>	<u>\$ 1,332,579</u>

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

# NORTH CENTRAL AREA AGENCY ON AGING, INC.

## Statements of Activities

For the years ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>Change in net assets without donor restriction:</b>		
<b>Support and Revenues:</b>		
Grants		
Administration	\$ 346,796	\$ 354,460
Social services	2,274,693	2,180,460
Nutrition	3,016,417	2,925,077
Total grants	<u>5,637,906</u>	<u>5,459,997</u>
Program fee income	20,113	26,849
Miscellaneous income	19,398	22,797
Total support and revenues	<u>5,677,417</u>	<u>5,509,643</u>
<b>Expenses:</b>		
Program services	5,296,024	5,105,537
Administration	348,183	357,245
Total expenses	<u>5,644,207</u>	<u>5,462,782</u>
Change in net assets	33,210	46,861
Net assets, beginning of year	<u>384,426</u>	<u>337,565</u>
Net assets, end of year	<u>\$ 417,636</u>	<u>\$ 384,426</u>

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

## NORTH CENTRAL AREA AGENCY ON AGING, INC.

### Statement of Functional Expenses

For the year ended September 30, 2020

	Social Services	Nutrition	Total Program Services	Administration	Total
<b>Personnel:</b>					
Wages	\$ 656,169	\$ 9,810	\$ 665,979	\$ 255,424	\$ 921,403
Employee health and retirement benefits	162,383	719	163,102	35,719	198,821
Payroll taxes	50,112	-	50,112	20,903	71,015
Total personnel	868,664	10,529	879,193	312,046	1,191,239
<b>Other expenses:</b>					
Subgrantees	1,099,880	3,005,888	4,105,768	-	4,105,768
Program fees	136,325	-	136,325	-	136,325
Professional fees	39,466	-	39,466	5,966	45,432
Occupancy	46,392	-	46,392	8,808	55,200
Printing and publications	7,373	-	7,373	1,338	8,711
Telephone	10,738	-	10,738	1,037	11,775
Supplies	26,407	-	26,407	5,737	32,144
Postage	-	-	-	1,300	1,300
Staff development and conferences	1,918	-	1,918	-	1,918
Equipment rental and maintenance	27,365	-	27,365	6,179	33,544
Travel	1,839	-	1,839	86	1,925
Insurance	10,290	-	10,290	2,436	12,726
Dues and subscriptions	2,950	-	2,950	1,859	4,809
Depreciation	-	-	-	1,391	1,391
Total other expenses	1,410,943	3,005,888	4,416,831	36,137	4,452,968
Total functional expenses	\$ 2,279,607	\$ 3,016,417	\$ 5,296,024	\$ 348,183	\$ 5,644,207

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



## NORTH CENTRAL AREA AGENCY ON AGING, INC.

### Statement of Functional Expenses

For the year ended September 30, 2019

	Social Services	Nutrition	Total Program Services	Administration	Total
<b>Personnel:</b>					
Wages	\$ 625,169	\$ 10,009	\$ 635,178	\$ 270,915	\$ 906,093
Employee health and retirement benefits	109,523	-	109,523	13,927	123,450
Payroll taxes	49,660	-	49,660	21,377	71,037
<b>Total personnel</b>	<b>784,352</b>	<b>10,009</b>	<b>794,361</b>	<b>306,219</b>	<b>1,100,580</b>
<b>Other expenses:</b>					
Subgrantees	1,155,963	2,915,068	4,071,031	-	4,071,031
Program fees	76,789	-	76,789	-	76,789
Professional fees	11,340	-	11,340	6,733	18,073
Occupancy	45,041	-	45,041	10,160	55,201
Printing and publications	8,894	-	8,894	1,381	10,275
Telephone	8,504	-	8,504	714	9,218
Supplies	24,066	-	24,066	5,241	29,307
Postage	1,395	-	1,395	612	2,007
Staff development and conferences	19,309	-	19,309	4,723	24,032
Equipment rental and maintenance	22,004	-	22,004	15,916	37,920
Travel	9,376	-	9,376	287	9,663
Insurance	10,220	-	10,220	1,452	11,672
Dues and subscriptions	3,207	-	3,207	1,021	4,228
Depreciation	-	-	-	2,786	2,786
<b>Total other expenses</b>	<b>1,396,108</b>	<b>2,915,068</b>	<b>4,311,176</b>	<b>51,026</b>	<b>4,362,202</b>
<b>Total functional expenses</b>	<b>\$ 2,180,460</b>	<b>\$ 2,925,077</b>	<b>\$ 5,105,537</b>	<b>\$ 357,245</b>	<b>\$ 5,462,782</b>

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

# NORTH CENTRAL AREA AGENCY ON AGING, INC.

## Statements of Cash Flows

For the years ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 33,210	\$ 46,861
Adjustments to reconcile change in net assets to net change in cash from operating activities:		
Depreciation	1,391	2,786
(Increase)/decrease in assets:		
Grants receivable	653,324	(404,211)
Increase/(decrease) in liabilities:		
Accounts payable and accrued expenses	(340)	3,536
Grants payable to subgrantees	508,235	116,386
Refundable advances	<u>17,455</u>	<u>(129,582)</u>
Net change in cash from operating activities	1,213,275	(364,224)
Cash, beginning of year	<u>444,715</u>	<u>808,939</u>
Cash, end of year	<u><u>\$ 1,657,990</u></u>	<u><u>\$ 444,715</u></u>

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

# NORTH CENTRAL AREA AGENCY ON AGING, INC.

## Notes to Financial Statements

September 30, 2020 and 2019

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### NOTE 1 - ORGANIZATION

North Central Area Agency on Aging, Inc. (the “Agency”) was created to administer Federal and State grants for programs funded under Title III of the Older Americans Act. The Agency awards grants to other agencies (“subgrantees”) for the purpose of providing social services and nutrition programs for the elderly in the North Central Connecticut area.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The Agency’s policy is to prepare its financial statements in conformity with accounting principles generally accepted in the United States of America.

Basis of Presentation – Financial statement presentation follows the requirements of the *Financial Statements of Not-for-Profit Organizations* topic of the Financial Accounting Standards Board (“FASB”) Codification. Under this topic of the Codification, the Agency reports information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – Net assets without donor restrictions represent available resources not subject to donor-imposed stipulations. These resources may be expended at the discretion of the Board of Directors.

Net assets with donor restrictions – Net assets with donor restrictions represent net assets that are restricted by the donor as to purpose or time of expenditures. The Agency did not have any net assets with donor restrictions at September 30, 2020 and 2019.

Adoption of New Accounting Pronouncements – Effective October 1, 2019, the Agency adopted Accounting Standard Update (“ASU”) No. 2014-09 – *Revenue from Contracts with Customers* (Topic 606). This ASU establishes a single comprehensive model for an entity to recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled, and supersedes nearly all existing revenue recognition guidelines, to clarify and converge revenue recognition principles under U.S. GAAP. The update requires more comprehensive disclosures relating to quantitative and qualitative information for amounts, timing, the nature and uncertainty of revenue and cash flows arising from contracts with customers. The application of this guidance did not have an impact on the financial statements.

Effective October 1, 2019, the Agency adopted ASU No. 2018-08 – *Not-For-Profit Entities* (Topic 958): “Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.” The update clarifies guidance about whether a transfer of assets is a contribution or an exchange transaction and whether a contribution is conditional or unconditional. In comparison to the year ended September 30, 2019, the effect of adopting the new accounting principle has no effect on grant revenue.

Equipment – Equipment purchases that exceed \$3,500 individually are recorded at cost. Depreciation is calculated using the straight-line method over five years which is the estimated useful life of the assets.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Grants – The Agency receives grant and contract funding from various federal, state, and local governments to provide a variety of program services to the public based on specific requirements included in the agreement, including eligibility, procurement, reimbursement, staffing and other requirements. Such government grants and contracts are nonreciprocal transactions and include conditions stipulated by the government agencies and are, therefore, accounted for as conditional contributions. Public support is recognized as conditions are satisfied, primarily as expenses are incurred. Cash received on grants and government contracts prior to incurring allowable expenses are recorded as refundable advances upon receipt and amounted to \$436,126 and \$418,671 as of September 30, 2020 and 2019, respectively. At September 30, 2020 and 2019, the Agency had unexpended grants of \$5,736,000 and \$4,475,200 that have not been recognized pending fulfillment of conditions associated with the awards, respectively.

Expenses by Function – The costs of providing various programs and activities have been summarized on a functional basis in the accompanying statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Wages, benefits, payroll taxes, subgrantees and program fees are allocated by time and effort. Depreciation expense is allocated to administrative expense. All other expenses are allocated by percentage of employees per program.

Federal and State Income Taxes – The Agency is a non-profit corporation which has been determined to be exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Also, the Agency is exempt from State income taxes. As such, no provision for income taxes has been made in the accompanying financial statements.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

Subsequent Events – The Agency monitored and evaluated any subsequent events for footnote disclosures or adjustments required in its financial statements for the year ended September 30, 2020 through January 27, 2021, the date on which financial statements were available to be issued.

Reclassifications – Certain reclassifications have been made to the September 30, 2019 financial statements to conform to the September 30, 2020 presentation.

**NOTE 3 – LIQUIDITY AND AVAILABILITY**

The following represents the Agency’s financial assets available to meet general expenditures in the next twelve months at September 30:

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash	\$ 1,657,990	\$ 444,715
Grants receivable	229,549	882,873
Financial assets available to meet general expenditures in the next twelve months	<u>\$ 1,887,539</u>	<u>\$ 1,327,588</u>

The Agency manages its liquidity by preparing annual budgets that provide sufficient funds to operate within a prudent range of financial soundness and stability and meet other obligations as they become due. The availability of liquid funds to meet general expenditures is subject to the government funding the programs. At this time, the Agency anticipates there being sufficient liquidity to meet its general expenditures.

**NOTE 4 - EQUIPMENT**

The cost and accumulated depreciation for equipment are as follows at September 30,:

	<u>2020</u>	<u>2019</u>
Equipment	\$ 59,737	\$ 59,737
Less: accumulated depreciation	<u>(59,737)</u>	<u>(58,346)</u>
Total equipment, net	<u>\$ -</u>	<u>\$ 1,391</u>

**NOTE 5 - SUMMARY OF FUNDING**

The following information summarizes the Agency's major grant and contract activity during the year ended September 30, 2020:

	<u>Grant/Contract Period</u>	<u>Amount</u>	<u>Support Recognized</u>	<u>Carryover Awards</u>
<b>Administration:</b>				
Federal IIIC	FYE 9/30/20	\$ 299,080	\$ 150,749	\$ 148,331
Federal CARES	FYE 9/30/21	174,907	92,863	82,044
Federal IIIE	FYE 9/30/20	48,192	23,282	24,910
Federal IIIE CARES	FYE 9/30/21	26,179	-	26,179
Federal FAMILY FIRST	FYE 9/30/20	64,981	64,981	-
State Match	FYE 9/30/20	14,921	14,921	-
State Match	FYE 6/30/21	14,921	-	14,921
<b>Total Administration</b>		<u>\$ 643,181</u>	<u>\$ 346,796</u>	<u>\$ 296,385</u>
<b>Social Services:</b>				
Title IIIB - Federal	FYE 9/30/19	\$ 120,319	\$ 120,319	\$ -
Title IIIB - Federal	FYE 9/30/20	846,334	327,132	519,202
Title IIIB - State	FYE 6/30/20	21,803	21,803	-
Title IIIB - CARES	FYE 9/30/21	449,452	396,928	52,524
Title IIIB - State	FYE 6/30/21	21,803	-	21,803
Total Title IIIB		<u>1,459,711</u>	<u>866,182</u>	<u>593,529</u>
Alzheimer - State	FYE 6/30/20	31,146	31,146	-
Alzheimer - State	FYE 6/30/21	41,528	7,761	33,767
Total Alzheimer		<u>72,674</u>	<u>38,907</u>	<u>33,767</u>
Respite - State	FYE 6/30/20	280,067	280,067	-
Respite - State	FYE 6/30/21	361,843	41,700	320,143
Respite - Private	FYE 9/30/18	6,851	-	6,851
Respite - Private	FYE 9/30/19	4,463	-	4,463
Respite - Private	FYE 9/30/20	9,005	-	9,005
Total Respite		<u>662,229</u>	<u>321,767</u>	<u>340,462</u>

**NOTE 5 - SUMMARY OF FUNDING (CONTINUED)**

	Grant/Contract Period	Amount	Support Recognized	Carryover Awards
Title III E - Federal	FYE 9/30/19	\$ 105,913	\$ 105,913	\$ -
Title III E - Federal	FYE 9/30/20	433,731	208,645	225,086
Title III E - CARES	FYE 9/30/21	235,608	235,608	-
III E Private	FYE 9/30/18	12,338	-	12,338
III E Private	FYE 9/30/19	282	-	282
III E Private	FYE 9/30/20	3,031	-	3,031
Total Title III E		<u>790,903</u>	<u>550,166</u>	<u>240,737</u>
Title III D - Federal	FYE 9/30/19	18,968	18,968	-
Title III D - Federal	FYE 9/30/20	66,827	41,904	24,923
Title III D - State EHP	FYE 6/30/19	6,000	6,000	-
Title III D - State	FYE 6/30/20	1,148	1,148	-
Title III D - State EHP	FYE 6/30/20	6,053	6,053	-
Title III D - State	FYE 6/30/21	1,148	-	1,148
Title III D - State EHP	FYE 6/30/21	6,053	1,155	4,898
Total Title III D		<u>106,197</u>	<u>75,228</u>	<u>30,969</u>
ADRC - Federal	FYE 9/30/10	64,736	-	64,736
Total ADRC		<u>64,736</u>	<u>-</u>	<u>64,736</u>
NWD VA - Federal	FYE 9/30/20	140,979	99,112	41,867
Total NWD VA		<u>140,979</u>	<u>99,112</u>	<u>41,867</u>
CHOICES - Federal	FYE 6/30/20	61,162	61,162	-
CHOICES - Federal	FYE 6/30/21	80,866	16,601	64,265
CHOICES - Federal Performance	FYE 6/30/19	4,225	4,225	-
CHOICES - Federal Performance	FYE 6/30/20	7,820	51	7,769
CHOICES - State Support	FYE 6/30/20	4,185	4,185	-
CHOICES - State Support	FYE 6/30/21	5,004	1,084	3,920
CHOICES - State Part D	FYE 6/30/20	64,000	64,000	-
CHOICES - State Part D	FYE 6/30/21	76,593	16,110	60,483
Total Choices		<u>303,855</u>	<u>167,418</u>	<u>136,437</u>
Tufts - Private	FYE 6/30/21	20,000	6,295	13,705
Total Tufts		<u>20,000</u>	<u>6,295</u>	<u>13,705</u>
SMP - Federal	FYE 6/30/20	46,851	46,851	-
SMP - Federal	FYE 6/30/21	51,942	10,894	41,048
Total SMP		<u>98,793</u>	<u>57,745</u>	<u>41,048</u>
BEC - Federal	FYE 6/30/19	8,631	8,631	-
Total BEC		<u>8,631</u>	<u>8,631</u>	<u>-</u>

**NOTE 5 - SUMMARY OF FUNDING (CONTINUED)**

	Grant/Contract Period	Amount	Support Recognized	Carryover Awards
MIPPA - Federal Performance	FYE 9/30/19	\$ 1,575	\$ 1,575	\$ -
MIPPA - Federal Performance	FYE 9/30/20	1,165	-	1,165
MIPPA - Federal	FYE 9/30/20	26,966	26,966	-
<b>Total MIPPA</b>		<u>29,706</u>	<u>28,541</u>	<u>1,165</u>
Elder Abuse - Federal	FYE 9/30/20	10,000	10,000	-
<b>Total Elder Abuse</b>		<u>10,000</u>	<u>10,000</u>	<u>-</u>
DSMP - Federal	FYE 6/30/20	16,035	16,035	-
DSMP - Federal	FYE 6/30/21	20,614	4,053	16,561
<b>Total DSMP</b>		<u>36,649</u>	<u>20,088</u>	<u>16,561</u>
Hartford Foundation - Private	FYE 9/30/20	37,694	24,613	13,081
<b>Total Hartford Foundation</b>		<u>37,694</u>	<u>24,613</u>	<u>13,081</u>
Stay Connect - Federal	FYE 9/30/20	16,800	-	16,800
<b>Total Stay Connect</b>		<u>16,800</u>	<u>-</u>	<u>16,800</u>
OMBUDSMAN - Federal	FYE 9/30/18	23,627	-	23,627
<b>Total OMBUDSMAN</b>		<u>23,627</u>	<u>-</u>	<u>23,627</u>
<b>Total Social Services</b>		<u>\$ 3,883,184</u>	<u>\$ 2,274,693</u>	<u>\$ 1,608,491</u>
<b>Nutrition:</b>				
Congregate - Federal	FYE 9/30/19	\$ 108,757	\$ 108,757	\$ -
Congregate - Federal	FYE 9/30/20	743,611	310,957	432,654
Federal CARES	FYE 9/30/21	86,186	86,186	-
Congregate - State	FYE 6/30/20	26,392	26,392	-
Congregate - State	FYE 6/30/21	26,392	-	26,392
<b>Total Congregate</b>		<u>991,338</u>	<u>532,292</u>	<u>459,046</u>
Home delivery - Federal	FYE 9/30/19	103,375	103,375	-
Home delivery - Federal	FYE 9/30/20	1,041,638	297,238	744,400
Federal CARES	FYE 9/30/21	1,038,527	393,881	644,646
Federal FAMILY FIRST	FYE 9/30/20	584,828	584,828	-
Home delivery - State	FYE 6/30/20	8,033	8,033	-
Federal SSBG	FYE 9/30/20	105,285	105,285	-
Home delivery - State	FYE 6/30/21	8,033	-	8,033
<b>Total Home Delivery</b>		<u>2,889,719</u>	<u>1,492,640</u>	<u>1,397,079</u>
Nutrition - State	FYE 6/30/20	648,788	648,788	-
Nutrition - State	FYE 6/30/21	705,531	-	705,531
<b>Total State Nutrition</b>		<u>1,354,319</u>	<u>648,788</u>	<u>705,531</u>
NSIP - Federal	FYE 9/30/20	342,697	342,697	-
<b>Total NSIP</b>		<u>342,697</u>	<u>342,697</u>	<u>-</u>
<b>Total Nutrition</b>		<u>\$ 5,578,073</u>	<u>\$ 3,016,417</u>	<u>\$ 2,561,656</u>
<b>Total Funding</b>			<u>\$ 5,637,906</u>	<u>\$ 4,466,532</u>

**NOTE 5 - SUMMARY OF FUNDING (CONTINUED)**

	Support Recognized	Carryover Awards
Total Federal	\$ 4,426,652	\$ 3,202,737
Total State	1,180,346	1,201,039
Total Private	30,908	62,756
Total Federal, State and Private	<u>\$ 5,637,906</u>	<u>\$ 4,466,532</u>

**NOTE 6 - CONCENTRATION**

The Agency received approximately 99% of its funding from the Federal and State agencies for the years ended September 30, 2020 and 2019. Amounts receivable relative to programs from these agencies were \$229,549 and \$882,873 as of September 30, 2020 and 2019, respectively.

**NOTE 7 - GRANTS PAYABLE TO SUBGRANTEES**

An analysis detailing the grants payable to subgrantees by grant is summarized below as of September 30,:

	2020	2019
III-B Social Services	\$ 149,366	\$ 133,053
III-C Congregate	5,010	97,953
III-C Home Delivery	735,462	93,108
Respite	21,015	112,514
III-D Preventative Health	28,713	19,603
Alzheimers	10,180	16,651
III-E Caregiver Support	8,600	1,442
III-E Program	23,558	1,591
III-E Grandparent	26,091	23,845
Total grants payable to subgrantees	<u>\$ 1,007,995</u>	<u>\$ 499,760</u>

**NOTE 8 - EMPLOYEE RETIREMENT PLAN**

The Agency has a 403(b) thrift plan (the "Plan"). The Plan covers all employees who have completed one year of service, worked 1,000 hours during the year and have attained age twenty-one. Employer contributions are made based on a percentage of employee compensation. The Agency's contributions to the Plan for the years ended September 30, 2020 and 2019 were \$66,475 and \$68,659, respectively.



**NOTE 9 - LEASES**

The Agency has a facility agreement effective August 1, 2020 through July 31, 2025. Rent expense for the years ended September 30, 2020 and 2019 was \$55,200 and \$55,201, respectively. Future minimum lease payments are as follows as of September 30,:

2021	\$ 51,729
2022	52,505
2023	53,292
2024	54,092
2025	45,639
	<u>\$ 257,257</u>

**NOTE 10 - CONTINGENCIES**

The Agency's income is derived from Federal and State grants which are renewed on an annual basis. Grants require the fulfillment of certain conditions as set forth in the grant. Failure to fulfill the conditions can result in the return of funds to the grantors. Management believes that the conditions of the grants will be fulfilled.

**NOTE 11 - CONCENTRATIONS OF CREDIT RISK**

The Agency places its cash deposits with high credit quality institutions that are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency, at times throughout the year, maintains cash balances over this limit. The Agency has not experienced any losses in this area and management believes its cash deposits are not subject to significant credit risk.

**NOTE 12 - RISKS AND UNCERTAINTIES**

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus ("COVID-19") as a pandemic. COVID-19 has caused significant disruption in the national and global economy. The Agency's operating activities, liquidity, and cash flows may be adversely affected by this global pandemic. While the disruption is currently expected to be temporary, there is uncertainty related to the duration. Therefore, while the Agency expects this matter to negatively impact the business, the related financial impact cannot be reasonably estimated at this time.

**II. REPORTS IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

INDEPENDENT AUDITORS' 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 of  
North Central Area Agency on Aging, 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 North Central Area Agency on Aging, Inc., which comprise the statement of financial position as of September 30, 2020 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 a report thereon dated January 27, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered North Central Area Agency on Aging, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 North Central Area Agency on Aging, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of North Central Area Agency on Aging, Inc.'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the North Central Area Agency on Aging, Inc.'s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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 North Central Area Agency 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 financial statements. 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 result of that testing, and not to provide an opinion on the effectiveness of North Central Area Agency on Aging, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Central Area Agency on Aging, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whittlesey PC". The signature is written in a cursive, flowing style.

Hartford, Connecticut  
January 27, 2021

**III. REPORTS IN ACCORDANCE WITH UNIFORM  
GUIDANCE**

INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of  
North Central Area Agency on Aging, Inc.

**Report on Compliance for Each Major Federal Program**

We have audited North Central Area Agency on Aging, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of North Central Area Agency on Aging, Inc.'s major federal programs for the year ended September 30, 2020. North Central Area Agency on Aging, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of North Central Area Agency on Aging, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about North Central Area Agency on Aging, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of North Central Area Agency on Aging, Inc.'s compliance.

***Opinion on Each Major Federal Program***

In our opinion, North Central Area Agency on Aging, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

## Report on Internal Control Over Compliance

Management of North Central Area Agency on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered North Central Area Agency on Aging, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of North Central Area Agency on Aging, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Hartford, Connecticut  
January 27, 2021

# NORTH CENTRAL AREA AGENCY ON AGING, INC.

## Schedule of Expenditures of Federal Awards

For the year ended September 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed-through to Subrecipients	Total Federal Expenditures
<b>Aging Cluster:</b>				
<i>U.S. Department of Health and Human Services Pass-through Programs:</i>				
State of Connecticut Department of Aging and Disability Services				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	20835-10605 29556-10113	\$ 509,706	\$ 844,379
		20841-10102 20841-10103 20847-10103 29552-10106 29552-10107 29553-10108 29553-10109		
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	29558-10110 29559-10112	1,874,693	2,193,815
Nutrition Services Incentive Program	93.053	20783-10104	342,697	342,697
Total Aging Cluster			<u>\$ 2,727,096</u>	<u>\$ 3,380,891</u>
<b>U.S. Department of Health and Human Services:</b>				
<i>Pass-through Programs:</i>				
State of Connecticut Department of Aging and Disability Services				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	20880-10802	\$ -	\$ 10,000
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	20857-10303	38,002	60,872
		20862-10501 20862-10503		
National Family Caregiver Support, Title III, Part E	93.052	29557-10114 29557-10116	257,306	573,448
Medicare Enrollment Assistance Program	93.071	22625-10714	-	37,172
State Health Insurance Assistance Program	93.324	22707-10706	-	82,039
		22430-10709		
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	22927-10902 29566-10722	-	156,857
Social Services Block Grant	93.667	22650-10611	105,285	105,285
State of Connecticut Department of Public Health				
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	n/a	-	20,088
Total Department of Health and Human Services Programs			<u>400,593</u>	<u>1,045,761</u>
Total Expenditures of Federal Awards			<u>\$ 3,127,689</u>	<u>\$ 4,426,652</u>

See accompanying notes to schedule of expenditures of federal awards.



# NORTH CENTRAL AREA AGENCY ON AGING, INC.

## Notes to Schedule of Expenditures of Federal Awards

For the year ended September 30, 2020

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### **NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of North Central Area Agency on Aging, Inc. under programs of the federal government for the year ended September 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because this schedule presents only a selected portion of the operations of North Central Area Agency on Aging, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of North Central Area Agency on Aging, Inc.

### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) North Central Area Agency on Aging, Inc. has elected to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

**NORTH CENTRAL AREA AGENCY ON AGING, INC.**

Schedule of Federal Findings and Questioned Costs

For the year ended September 30, 2020

**I. Summary of Auditors' Results:**

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

*Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance for major programs:

*Unmodified*

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516 (a) of Uniform Guidance?

\_\_\_\_\_ yes   X   no

Identification of Major Federal Programs

Name of Federal Program or Cluster	CFDA Number	Expenditures
<b>Aging Cluster:</b>		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	\$ 844,379
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	2,193,815
Nutrition Services Incentive Program	93.053	342,697
Dollar threshold used to distinguish between type A and type B programs	<u>\$ 750,000</u>	
Auditee qualified as low-risk auditee?	<u>  X  </u> yes _____ no	

**II. Financial Statement Findings**

No matters were reported.

**III. Federal Award Findings and Questioned Costs**

No matters were reported.

**IV. REPORTS IN ACCORDANCE WITH  
THE STATE SINGLE AUDIT ACT**

INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE FOR EACH MAJOR STATE PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE STATE SINGLE AUDIT ACT

To the Board of Directors of  
North Central Area Agency on Aging, Inc.

**Report on Compliance for Each Major State Program**

We have audited North Central Area Agency on Aging, Inc.'s compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of North Central Area Agency on Aging, Inc.'s major state programs for the year ended September 30, 2020. North Central Area Agency on Aging, Inc.'s major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable its state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of North Central Area Agency on Aging, Inc.'s major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about North Central Area Agency on Aging, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of North Central Area Agency on Aging, Inc.'s compliance.

***Opinion on Each Major State Program***

In our opinion, North Central Area Agency on Aging, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2020.

## Report on Internal Control over Compliance

Management of North Central Area Agency on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered North Central Area Agency on Aging, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of North Central Area Agency on Aging, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whittlesey PC". The signature is written in a cursive, flowing style.

Hartford, Connecticut  
January 27, 2021

**NORTH CENTRAL AREA AGENCY ON AGING, INC.**

Schedule of Expenditures of State Financial Assistance

For the year ended September 30, 2020

State Grantor / Pass-Through Grantor / Program Title	State Grant Program Core-CT Number	Passed through to Subrecipients	Expenditures
<b>Department of Aging and Disability Services</b>			
Area Agencies on Aging			
Elderly Nutrition & Discretionary	11000-SDR63901-16278-10105	\$ 648,788	\$ 648,788
Area Agency on Aging Administrative Funding	11000-SDR63901-16260-10601	-	14,921
Federal Title III Match	11000-SDR63901-16260-10603	4,184	4,184
Federal Title III Match	11000-SDR63901-16260-10604	53,192	53,192
Total Area Agencies on Aging Cluster		<u>706,164</u>	<u>721,085</u>
Area Agencies on Aging			
Health Promotion Services	11000-SDR63901-16260-10305	-	13,208
Statewide Respite Care	11000-SDR63901-16260-10402	233,008	321,767
Alzheimer's Aide	11000-SDR63901-16260-10403	38,907	38,907
Total Area Agencies on Aging Cluster		<u>271,915</u>	<u>373,882</u>
Choices Program			
Choices - Support	11000-SDR63901-16260-10707	-	5,269
Choices - Part D	11000-SDR63901-16260-10719	-	80,110
Total Choices Program Cluster		<u>-</u>	<u>85,379</u>
Total State Financial Assistance		<u>\$ 978,079</u>	<u>\$ 1,180,346</u>

See accompanying note to schedule of expenditures of state financial assistance.

## **NORTH CENTRAL AREA AGENCY ON AGING, INC.**

### **Note to Schedule of Expenditures of State Financial Assistance**

For the year ended September 30, 2020

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The accompanying schedule of expenditures of state financial assistance includes the state grant activity of the North Central Area Agency on Aging, Inc. under the programs of the State of Connecticut for the year ended September 30, 2020. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs include providing funding for social and nutrition services for the elderly and helping older individuals continue to lead independent lifestyles through training, education, health screenings, and community supported housing.

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the North Central Area Agency on Aging, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

#### ***Basis of Accounting***

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on the expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

**NORTH CENTRAL AREA AGENCY ON AGING, INC.**

**Schedule of State Findings and Questioned Costs**

For the year ended September 30, 2020

**I. Summary of Auditors' Results:**

Financial Statements

Type of auditors' opinion issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Type of auditors' opinion issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? \_\_\_\_\_ yes   X   no

- The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Core-CT Number	Expenditures
<b>Department of Aging and Disability Services</b>		
Area Agencies on Aging		
Elderly Nutrition & Discretionary	11000-SDR63901-16278-10105	\$ 648,788
Area Agency on Aging Administrative Funding	11000-SDR63901-16260-10601	14,921
Federal Title III Match	11000-SDR63901-16260-10603	4,184
Federal Title III Match	11000-SDR63901-16260-10604	53,192
Choices Program		
Choices - Support	11000-SDR63901-16260-10707	5,269
Choices - Part D	11000-SDR63901-16260-10719	80,110
• Dollar threshold used to distinguish between type A and type B programs	<u>\$ 200,000</u>	

**II. Financial Statement Findings**

No matters reported.

**III. State Financial Assistance Findings and Questioned Costs**

No matters reported.



**Headquarters**

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