

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY**  
**SENIOR CITIZENS NUTRITION PROGRAM**

**FINANCIAL STATEMENTS  
AND  
AUDITORS' REPORT**

**FOR THE YEAR ENDED JUNE 30, 2014**



***Clothier & Company CPA's P. C.***

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Sequoyah, Adair, and Cherokee County

Senior Citizens Nutrition Program

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June 30, 2014

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## **Independent Auditors' Report**

Sequoyah, Adair, and Cherokee County  
Senior Citizens Nutrition Program  
Sallisaw, Oklahoma

We have audited the accompanying financial statements – cash basis of the governmental activities of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program (SAC), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which comprise SAC's basic financial statements as listed in the table of contents.

### ***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 opinions 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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.

As described in Note 1, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of SAC as of June 30, 2014, and the respective changes in financial position thereof for the year then ended on the basis of accounting as described in Note 1.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that comprise SAC's financial statements. The accompanying schedule of expenditures of federal and state awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedure, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the schedule of federal and state awards, is fairly stated in all material respects in relation to the financial statements taken as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2014 on our consideration of SAC'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. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SAC's internal control over financial reporting and compliance.



Clothier and Company, CPA's, PC  
December 11, 2014

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY**  
**SENIOR CITIZENS NUTRITION PROGRAM**  
**Balance Sheet - Cash Basis**  
**June 30, 2014**

**ASSETS**

Current Assets	
Cash and Cash Equivalents	\$ 277,256
Total Assets	<u>\$ 277,256</u>

**LIABILITIES AND FUND BALANCES**

Current Liabilities	<u>\$ 0</u>
Restricted Fund Balance	\$0
Temporarily Restricted Fund Balance	0
Unrestricted Fund Balance	277,256
Total Liabilities and Fund Balances	<u>\$ 277,256</u>

See accompanying footnotes and independent auditors' report.

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY**  
**SENIOR CITIZENS NUTRITION PROGRAM**  
**Statement of Revenues, Expenses, and Changes in Fund Balances-Cash Basis**  
**June 30, 2014**

**Revenues**

Advantage Program Income	\$	1,559,228
AAA Grant Income		1,875,709
AAA Program Income		<u>140,639</u>
Total Operating Revenues		3,575,576

**Expenditures**

Advantage Program Expenditures		1,508,013
AAA Program Expenditures		<u>2,016,348</u>
Total Expenditures		3,524,361

**Non-Operating Revenues (Expenses)**

Other General Revenue		<u>66,361</u>
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**Change in Net Assets**

		117,576
Restricted Fund Balance - Beginning		0
Temporarily Restricted Fund Balance - Beginning		0
Unrestricted Fund Balance - Beginning		<u>159,680</u>
Restricted Fund Balance - Ending		0
Temporarily Restricted Fund Balance - Ending		0
Unrestricted Fund Balance - Ending	\$	<u><u>277,256</u></u>

See accompanying footnotes and independent auditors' report.

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY**  
**SENIOR CITIZENS NUTRITION PROGRAM**  
**Schedule of AAA Expenditures**  
**June 30, 2014**

**EXPENDITURES**

III-B - Wages	\$	192,451
III-B - Payroll Taxes		15,983
III-B - Employee Benefits		15,502
III-B - Workman's Compensation		4,391
III-B - Travel		17,217
III-B - Other Costs		89,752
III-C1- Wages		392,727
III-C1- Payroll Taxes		32,616
III-C1- Employee Benefits		31,634
III-C1- Workman's Compensation		8,977
III-C1- Travel		14,432
III-C1- Food Costs		265,025
III-C1- Equipment		2,398
III-C1- Rent/Utilities		49,027
III-C1- Other Costs		82,927
III-C2- Wages		263,557
III-C2- Payroll Taxes		21,888
III-C2- Employee Benefits		21,229
III-C2- Workman's Compensation		6,016
III-C2- Travel		14,652
III-C2- Food Costs		176,257
III-C2- Rent/Utilities		32,648
III-C2- Other Costs		58,703
III-C2- Equipment		1,851
III-D- Health Promotion		0
III-E- Admin/Caregiver		1,036
Food Costs - NSIP		203,452
Total Expenditures	\$	2,016,348

See accompanying footnotes and independent auditors' report.



**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY**  
**SENIOR CITIZENS NUTRITION PROGRAM**  
Schedule of Advantage Expenditures  
June 30, 2014

**EXPENDITURES**

Wages	\$	285,332
Payroll Taxes		23,984
Employee Benefits		22,983
Workman's Compensation		6,566
Travel		21,122
Food Costs		76,503
Equipment		10,360
Rent/Utilities		20,897
Other Costs		141,347
Food Costs - Cold Meals		898,919
		<hr/>
Total Expenditures	\$	<u>1,508,013</u>

See accompanying footnotes and independent auditors' report.

Sequoyah, Adair, and Cherokee County  
Senior Citizens Nutrition Program  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014

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

Sequoyah, Adair, and Cherokee, County Senior Citizens Nutrition Program (SAC) is a district agency which provides congregate and in-home meals as well as transportation, nutrition education and other supportive services to the elderly in the three county area plus McIntosh, Muskogee and Wagoner Counties. SAC's funding is from two separate programs, a grant through Eastern Oklahoma Development District Area Agency on Aging (AAA) and a contract through the State Medicare program known as Advantage Contract Meals.

Basis of Accounting

The district accounts for all funds using the cash method of accounting, in accordance with reports submitted to Eastern Oklahoma Development District. Therefore, the following policies were applied:

Grant and contracts funds are recognized as revenue when received by the program.

All purchases are considered expenditures in the period paid.

SAC's financial statements are prepared using a method other than generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although SAC had the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, SAC has chosen not to do so.

Use of Estimates

The preparation of the accompanying financial statements in conformity with the cash basis of accounting requires management to make certain estimates and assumptions that directly affect the results of reported amounts. Actual results may differ from these estimates.

Cash and Cash Equivalents

For the purpose of reporting, SAC considers all highly liquid instruments with an original maturity of three months or less to be cash. Deposits not covered by the FDIC are to be collateralized.

Revenue

Other than the grant and Advantage income SAC collects voluntary donations for Part B and C services. These donations are used to expand the service from which they are collected. SAC is dependent on the funds received from Title III and Advantage. Cuts in funding have a big effect on the number of people that can be served.

## **NOTE 2 - GRANTS**

Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program received a Title III Grant from Eastern Oklahoma Development District Area Agency Aging for fiscal year 2014. The grant increased 32.01% from 2013 and project income increased 15.54%. The increase is due to adding Muskogee County to the areas that SAC serves. Title III programs are not based on income or assets of the elderly.

The Title III-B program was awarded \$310,211 for social services for the elderly. This includes:

- Homemakers going to the homes and doing light cleaning and running errands for the elderly.
- Transportation is also included in this program. Transportation to the nutrition sites, doctors, grocery stores, and pharmacy is provided.

The Title III-C-1 program was awarded \$811,466 for congregate meals for the elderly. This includes:

- All the Senior Citizens Nutrition Program sites that serve meals.
- Social activities.

The Title III-C-2 program was awarded \$549,544 for home delivered meals. These are hot meals delivered to the elderly that are unable to go to the Nutrition sites.

The Title III-D program was awarded \$0 for health promotion. This program provides medication management and education to the elderly. It also provides exercise programs to the elderly.

The Title III-E program was awarded \$1,036 for caregiver support. This program addresses the need to acknowledge and encourage the role caregivers play in the home and community-based services system.

USDA awarded \$203,452 to the program.

## **NOTE 3 - ADVANTAGE PROGRAM**

The Nutrition Program received Advantage money from the State Medicaid program in the amount of \$1,559,228 for the 2013/2014 fiscal year. The funds increased 24.8% from the 2013/2014 fiscal year. This program provides federal and state funded in-home services to older Oklahoman's and adults with physical disabilities who are medically and financially eligible to receive nursing facility care under Medicaid guidelines; administered through a contractual agreement by Department of Human Services, Aging Services and the Long-Term Care Authorities of Tulsa and Enid. Department of Human Services nurses utilize a uniform comprehensive assessment tool (UCAT) to determine level of care. SAC receives a set amount for each meal provided. Some of the meals are hot, but most are frozen or shelf meals. Due to the location of the clients, the meals are not delivered daily but they deliver up to two weeks of meals at a time. These clients are in rural areas that the Title III program does not serve. Because the meals are prepared in the Title III sites, the Advantage program reimburses Title III for food, repairs, equipment, and fuel. Total reimbursements for 2013/2014 were \$216,073.

#### **NOTE 4 - CASH AND CASH EQUIVALENTS**

Custodial Credit Risk is the risk that in the event of a bank failure SAC's deposits may not be returned. Deposits are exposed to custodial credit risk if they are not covered by depository insurance. SAC maintains deposits at several financial institutions located in Sallisaw and the surrounding towns. A public unit is insured through its official custodian. If the same individual or individuals are official custodian for more than one public unit, they are treated as one official custodian if action or consent by all of these individuals is required for the exercise of control over funds of a single public unit. Deposits insured by the Federal Deposit Insurance Corporation up to \$250,000 at each financial institution. As of June 30, 2014 cash balances totaled \$277,256. The under insured receipts are covered by pledged receipts.

#### **NOTE 5 - RISKS AND UNCERTAINTIES**

97.9% of SAC's support was provided through grants and contracts with Federal and State agencies to provide the services described in Notes 2 & 3 for senior citizens in Sequoyah, Adair, Cherokee, McIntosh, Muskogee and Wagoner Counties.

State and Federal funds provided under the grants are subject to reduction in the event of a shortfall of funding and/or a failure to maintain minimum service levels.

#### **NOTE 6 – RELATED PARTY TRANSACTIONS**

There were no material related party transactions.

#### **NOTE 7 – CONTINGENCIES**

Grant expenditures are subject to financial and compliance audits by the grantor agencies or their representatives. Such audits could lead to requests for reimbursements to the grantor agency for expenditures that are disallowed under the terms of the grant. SAC believes that the amount of the expenditures that could be disallowed by the grantor agencies, if any, would not be significant.

Mom's Meals out of Iowa and Homestyle Direct out of Idaho have come into the state as a meal provider. They will do a drop shipment of cold meals by UPS or FedEx. Sac is not sure what the impact will be for the Advantage program, one home health provider has already changed some of their clients from SAC to Mom's Meals as a meal provider.

#### **NOTE 8 – EVALUATION OF SUBSEQUENT EVENTS**

On July 1, 2014 Sac Nutrition was awarded an \$180,000 grant from the City of Muskogee Foundation through Neighbors Building Neighborhoods for the fiscal year 2014/2015. The grant will be used to fund Muskogee Meals on the Go and will provide low income seniors and persons with disabilities in the city limits of Muskogee meals. This will be contract meals and will be carried out similar to Advantage meals.

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY**  
**SENIOR CITIZENS NUTRITION PROGRAM**  
**Schedule of Expenditures of Federal and State Awards - Cash Basis**  
**June 30, 2014**

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Program or Award Amount	Balance 7/1/2013	Revenue	Expenditures	Balance 6/30/2014
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
Passed through Eastern Oklahoma Development District- Area Agency on Aging Services						
	III - B	93.044	\$229,993	\$0	\$229,993	\$229,993 ◆ \$0
	III - C-1	93.045	372,189	0	372,189	372,189 ◆ 0
	III - C-2	93.045	178,917	0	178,917	178,917 ◆ 0
	III - E	93.052	3,375	0	0	0 ◆ 0
	USDA	10.550	203,452	0	203,452	203,452 ◆ 0
			987,926	0	984,551	984,551 0
<b>State Grantor/ Pass-through Grantor/ Program or Cluster Title</b>						
<b>Eastern Oklahoma Development District- Area Agency on Aging Services</b>						
	III - B		\$80,218	\$0	\$80,218	\$80,218 \$0
	III - C-1		439,277	0	439,277	439,277 0
	III - C-2		370,627	0	370,627	370,627 0
	III - E		1,125	0	1,036	1,036 0
			891,247	0	891,158	891,158 0
			\$1,879,173	\$0	\$1,875,709	\$1,875,709 \$0

◆ - Major Programs

See accompanying footnotes and auditors' report.



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**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***

Sequoyah, Adair, and Cherokee County  
Senior Citizens Nutrition Program  
Sallisaw, Oklahoma

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 governmental activities of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program (SAC) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which comprise SAC's basic financial statements, and have issued our report thereon dated December 11, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered SAC's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SAC's internal control. Accordingly, we do not express an opinion on the effectiveness of SAC's internal.

*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 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 the internal control over financial reporting 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 SAC's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. According, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Clothier & Company CPAs".

Clothier & Company, CPA's, P.C.

December 11, 2014



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**Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133**

Sequoyah, Adair, and Cherokee County  
Senior Citizens Nutrition Program  
Sallisaw, Oklahoma

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

We have audited Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program's (SAC) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of SAC's major federal programs for the year ended June 30, 2014. SAC'S major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of SAC'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 SAC'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 SAC's compliance.

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

In our opinion, Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.



## **Report on Internal Control Over Compliance**

The management of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit of compliance, we considered SAC's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 SAC'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 a 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 the 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities – cash basis of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program as of and for the year ended June 30, 2014, and the related notes to the financial statements, which comprise SAC's basic financial statements. We issued our report thereon dated December 11, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is 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 schedule of expenditure of federal and state awards is fairly stated in all material respects in relation to the financial statements taken as a whole.



Clothier & Company, CPA's, P.C.  
December 11, 2014

Sequoyah, Adair, and Cherokee County  
 Senior Citizens Nutrition Program  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Period Ended June 30, 2014

**Summary of Prior Year Findings**

Condition: No prior year findings

**Section I – Summary of Auditors’ Results**

*Financial Statements*

Type of auditors’ report issued. – Unqualified

Internal control over financial reporting:

- Material weaknesses identified?  yes  no
- Significant deficiency(es) identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified?  yes  no
- Significant deficiency(es) identified?  yes  none reported

Type of auditors’ report issued on compliance for major programs – Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?  yes  no

Identification of major programs:

Major programs - U.S. Department of Health and Human Services Area Agency on Aging Services Program.

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.043	III-D
93.044	III-B
93.045	III-C1, III-C2
10.550	USDA

Sequoyah, Adair, and Cherokee County  
Senior Citizens Nutrition Program

Dollar threshold used to distinguish between type A and  
type B programs:

\$500,000.00

Auditee qualified as a low-risk auditee?

X  yes   no

**Section II – Financial Statement Findings**

*None.*

**Section III – Federal Award Findings and Questioned Costs**

*None.*