

**APPALACHIAN COMMUNITY ACTION &
DEVELOPMENT AGENCY, INC.**

Financial Statements and Supplementary Information

June 30, 2022

APPALACHIAN COMMUNITY ACTION & DEVELOPMENT AGENCY, INC.
TABLE OF CONTENTS
Financial Statements and Supplementary Information
June 30, 2022

	<u>Page</u>
<u>Table of Contents</u>	
INDEPENDENT AUDITORS' REPORT	3
<u>FINANCIAL STATEMENTS</u>	
STATEMENT OF FINANCIAL POSITION	6
STATEMENT OF ACTIVITIES	7
STATEMENT OF FUNCTIONAL EXPENSES	8
STATEMENT OF CASH FLOWS	9
NOTES TO FINANCIAL STATEMENTS	10
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
SCHEDULE 1 STATEMENT OF SOURCE AND STATUS OF SUBGRANT FUNDS – WEATHERIZATION	16
SCHEDULE 2 STATEMENT OF SUBGRANT PROGRAM COSTS – WEATHERIZATION	17
SCHEDULE 3 STATEMENT OF REVENUES AND EXPENSES – COMMUNITY SERVICES BLOCK GRANT	18
<u>COMPLIANCE SECTION</u>	
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	19
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	21
SCHEDULE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	24
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	25
SCHEDULE 5 SCHEDULE OF FINDINGS AND QUESTIONED COSTS	26
CORRECTIVE ACTION PLAN	28

Independent Auditors' Report

The Board of Directors
Appalachian Community Action &
Development Agency, Inc.
Gate City, VA 24251

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Appalachian Community Action & Development Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Appalachian Community Action & Development Agency, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Appalachian Community Action & Development Agency, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Appalachian Community Action & Development Agency, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Appalachian Community Action & Development Agency, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Appalachian Community Action & Development Agency, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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 expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises Schedules 1-3 on pages 16-18 but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2023, on our consideration of Appalachian Community Action & Development Agency, 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 Appalachian Community Action & Development Agency, 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 Appalachian Community Action & Development Agency, Inc.'s internal control over financial reporting and compliance.

Rodger Moss & Co, PLLC

Norton, Virginia
July 10, 2023

APPALACHIAN COMMUNITY ACTION AND DEVELOPMENT AGENCY, INC.
Statement of Financial Position
June 30, 2022

ASSETS

Cash and cash equivalents	\$	51,492
Investments		267,688
Due from grantor		412,359
Notes receivable - Program		142,116
Inventory		79,118
Prepaid expenses		32,945
Property and equipment, net		620,368
Cash and cash equivalents, restricted		<u>27,744</u>
 TOTAL ASSETS	 \$	 <u><u>1,633,830</u></u>

LIABILITIES

Accounts payable	\$	16,132
Accrued expenses		59,302
Accrued compensated absences		43,213
Deferred revenue - Program		142,116
Deferred revenue - Other		20,725
Note payable		<u>148,590</u>
 Total Liabilities		 <u>430,078</u>

NET ASSETS

Without donor restrictions		645,715
With donor restrictions		<u>558,037</u>
 Total Net Assets		 <u>1,203,752</u>
 TOTAL LIABILITIES AND NET ASSETS	 \$	 <u><u>1,633,830</u></u>

APPALACHIAN COMMUNITY ACTION AND DEVELOPMENT AGENCY, INC.
Statement of Activities
For the year ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	TOTAL
REVENUES, GAINS, AND OTHER SUPPORT:			
Grants	\$ -	\$ 2,230,967	\$ 2,230,967
Program income	-	19,830	19,830
Contributions	1,033	11,221	12,254
Other	20	-	20
Gain on asset disposal	1,000	-	1,000
Investment return, net	(42,333)	-	(42,333)
Net assets released from restriction	2,046,692	(2,046,692)	-
Total Revenues, Gains, and Other Support	<u>2,006,412</u>	<u>215,325</u>	<u>2,221,737</u>
EXPENSES:			
Program services:			
Weatherization-DOE	136,352	-	136,352
Weatherization-LIHEAP 22	208,764	-	208,764
Weatherization-LIHEAP 21	391,237	-	391,237
CSBG - Federal	297,734	-	297,734
CSBG - TANF	203,840	-	203,840
CSBG - Supplemental	183,784	-	183,784
CHP-AEP	255,499	-	255,499
DHCD-ARP	12,190	-	12,190
E.H.R.P.	10,313	-	10,313
WDR/HIEE	151,776	-	151,776
Client Services	521	-	521
BB&T Grant	5,300	-	5,300
Program Development-Agency	17,969	-	17,969
FAHE - Ballard	13,140	-	13,140
FinTech Fundamentals	10,000	-	10,000
Dolly Parton	10,200	-	10,200
DSS Crisis	5,000	-	5,000
ODP Utility Fund	4,000	-	4,000
Christmas Cart	27,500	-	27,500
EDA of Scott County	502	-	502
Lee Co Community Services Board	1,967	-	1,967
RSVP	50,139	-	50,139
I.P.R.	5,593	-	5,593
EITC	10,000	-	10,000
Rural LISC HUD	15,804	-	15,804
Rural Lisc Healthy Housing	15,015	-	15,015
VDE	47,293	-	47,293
VHDA-HCE	24,998	-	24,998
VHDA-HUD	2,888	-	2,888
VHDA-Tech Grant	44,863	-	44,863
VITA	7,075	-	7,075
Total Expenses	<u>2,171,256</u>	<u>-</u>	<u>2,171,256</u>
Change in net assets	(164,844)	215,325	50,481
Net assets - Beginning of year	810,559	342,712	1,153,271
Net assets - End of year	<u>\$ 645,715</u>	<u>\$ 558,037</u>	<u>\$ 1,203,752</u>

See accompanying notes to financial statements.

APPALACHIAN COMMUNITY ACTION AND DEVELOPMENT AGENCY, INC.
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services								TOTAL
	Salaries & Wages	Fringe Benefits	Travel & Training	Materials & Supplies	Contractual Services	Insurance	Other	Depreciation	
Programs:									
Weatherization-DOE	\$ 88,138	\$ 18,833	\$ 216	\$ 4,211	\$ 678	\$ 4,660	\$ 12,338	\$ 7,278	\$ 136,352
Weatherization-LIHEAP 22	100,342	28,831	7,803	30,055	10,499	14,593	16,641	-	208,764
Weatherization-LIHEAP 21	180,155	40,440	54,758	45,978	16,121	4,349	35,767	13,669	391,237
CSBG - Federal	145,550	49,941	2,148	34,666	4,713	12,201	36,647	11,868	297,734
CSBG - TANF	68,937	17,684	-	79,988	319	6,327	24,820	5,765	203,840
CSBG - Supplemental	22,012	6,369	-	73,590	132	4,311	77,370	-	183,784
CHP-AEP	30,163	6,769	-	81,429	123,747	5,499	7,613	279	255,499
DHCD-ARP	-	-	-	-	12,190	-	-	-	12,190
E.H.R.P.	-	-	-	-	10,313	-	-	-	10,313
WDR/HIEE	12,328	3,444	-	-	126,599	3,985	5,420	-	151,776
Client Services - Lee	-	-	-	521	-	-	-	-	521
BB&T Grant	-	-	-	-	-	-	5,300	-	5,300
Program Development-Agency	-	-	-	-	-	-	4,216	13,753	17,969
FAHE - Ballard	468	97	-	-	12,098	224	253	-	13,140
FinTech Fundamentals	3,152	930	-	2,242	3,502	74	100	-	10,000
Dolly Parton	-	-	-	10,200	-	-	-	-	10,200
DSS Crisis	-	-	-	-	5,000	-	-	-	5,000
ODP Utility Fund	-	-	-	-	-	-	4,000	-	4,000
Christmas Cart	1,515	164	-	-	4	346	25,471	-	27,500
EDA of Scott County	2	-	-	-	-	-	-	500	502
Lee Co Community Services Board	299	49	-	-	-	-	1,619	-	1,967
RSVP	30,464	9,432	78	6,640	38	1,681	1,806	-	50,139
I.P.R.	-	-	-	265	4,550	-	778	-	5,593
EITC	5,866	1,735	-	-	8	406	1,985	-	10,000
Rural Lisc HUD	8,098	1,690	-	-	-	-	5,036	980	15,804
Rural Lisc Healthy Housing	12,372	2,053	-	-	10	221	359	-	15,015
VDE - After School/Summer Feeding	2,457	893	-	35,347	6,242	1,195	1,159	-	47,293
VHDA HCE	16,684	7,314	-	-	-	-	1,000	-	24,998
VHDA HUD	2,220	405	-	-	-	-	263	-	2,888
VHDA HSCP	33,799	8,476	-	-	39	526	2,023	-	44,863
VITA	4,600	1,665	-	159	5	130	516	-	7,075
TOTAL FUNCTIONAL EXPENSES	\$ 769,621	\$ 207,214	\$ 65,003	\$ 405,291	\$ 336,807	\$ 60,728	\$ 272,500	\$ 54,092	\$ 2,171,256

See accompanying notes to financial statements.

APPALACHIAN COMMUNITY ACTION AND DEVELOPMENT AGENCY, INC.

Statement of Cash Flows

For the year ended June 30, 2022

OPERATING ACTIVITIES:

Change in net assets	\$ 50,481
Adjustments to reconcile changes in net assets to net cash used by operating activities:	
Depreciation	54,092
Unrealized gains on investments	42,333
(Increase) decrease in due from grantor	(167,228)
(Increase) decrease in inventory	(43,085)
(Increase) decrease in prepaid expenses	(26,099)
(Increase) decrease in other receivables	24,158
(Decrease) increase in accounts payable and accrued expenses	22,687
(Decrease) increase in deferred revenue	<u>(18,599)</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>(61,260)</u>

INVESTING ACTIVITIES:

Disposal of assets	-
Purchase of assets	<u>(114,692)</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>(114,692)</u>

FINANCING ACTIVITIES

Proceeds from debt	329,899
Principal payments on debt	<u>(211,054)</u>
NET CASH FLOWS FROM FINANCING ACTIVITIES	<u>118,845</u>

INCREASE (DECREASE) IN CASH	(57,107)
CASH AND CASH EQUIVALENTS AT JULY 1, 2021	<u>136,343</u>
CASH AND CASH EQUIVALENTS AT JUNE 30, 2022	<u><u>\$ 79,236</u></u>

CASH AT JUNE 30, 2022

Displayed as:	
Unrestricted	\$ 51,492
Restricted	<u>27,744</u>
	<u><u>\$ 79,236</u></u>

SUPPLEMENTAL CASH FLOW INFORMATION:

Cash payments of Interest	<u><u>\$ 1,818</u></u>
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APPALACHIAN COMMUNITY ACTION & DEVELOPMENT AGENCY, INC.
Notes to Financial Statements
June 30, 2022

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

ORGANIZATION - Appalachian Community Action & Development Agency, Inc., is organized as a non-profit organization under the laws of the State of Virginia to administer state and federal grants and funds for the benefit of low-income groups, minorities, senior citizens and other program-eligible individuals.

FINANCIAL STATEMENT PRESENTATION - Appalachian Community Action & Development Agency, Inc., financial statements have been prepared on the accrual basis of accounting. The Agency is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions defined as follows:

With Donor Restrictions - The part of the net assets of the organization resulting (a) from inflows of assets whose use by the organization is limited by donor or grantor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the organization pursuant to those stipulations, (b) from other asset enhancements and diminishments subject to the same kinds of stipulations, or (c) from reclassification to or from other classes of net assets as a consequence of donor or grantor imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions of the organization pursuant to those stipulations.

Without Donor Restrictions - The part of net assets of the organization that is not restricted by donor or grantor imposed stipulations.

The organization reports grants of cash and other assets as restricted support if they are received with grantor stipulations that limit the use of the grant asset. When the grantor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the statement of activities as net assets released from restrictions.

INCOME TAXES - Appalachian Community Action & Development Agency, Inc. is organized under Section 501(c)(3) of the Internal Revenue Code as a non-profit organization exempt from income taxes. The Agency evaluates its tax positions in accordance with applicable standards. Management has evaluated the Agency's tax positions and believes that the Agency has none which are uncertain.

CASH AND CASH EQUIVALENTS - For purposes of reporting cash flows, Appalachian Community Action & Development Agency, Inc. considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

INVESTMENTS - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized. Short-term investments are considered debt securities with original maturities of twelve months or less. Long-term investments are considered debt securities with original maturities greater than twelve months.

FAIR VALUE MEASUREMENT - FASB ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs which are unobservable with little or no market data for the asset or liability.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

INVENTORIES - Inventories are stated at cost. Inventory consists of materials, and supplies used in the Agency's Weatherization Program.

REVENUE RECOGNITION - The Agency recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, as amended. Under this method, the Agency follows the five-step model provided by ASC Topic 606 in order to recognize revenue in the following manner: 1) Identify the contract; 2) Identify the performance obligations in the contract; 3) Determine the transaction price of the contract; 4) Allocate the transaction price to the performance obligations; and 5) Recognize revenue as appropriate. Under this method, an entity recognizes revenue for the transfer of promised goods or services to customers in an amount that reflects the consideration for which the entity expects to be entitled in exchange for such goods or services.

The Agency generates a portion of revenues from program services. The direct benefit to the recipient of the service is recognized as a 606 transaction. Performance obligation to the individual recipient is satisfied when the service provided by the program is delivered or provided.

DONATED SERVICES AND MATERIALS - Appalachian Community Action & Development Agency, Inc. reports gifts of buildings, equipment and services as restricted support due to the restrictions on use placed by the donor. Appalachian Community Action & Development Agency, Inc. reports these amounts as In-Kind contributions and are released from restrictions annually.

GRANTS AND FEDERAL/STATE FUNDS - The Agency receives grants from various local, state and federal funding sources. These resources are recorded as revenue when the related costs are incurred.

FUNCTIONAL ALLOCATION OF EXPENSES - The Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses allocated include salaries, fringe benefits, materials and supplies, and travel. The expenses are allocated on a reasonable basis that is consistently applied.

USE OF ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements such as depreciation and collectability of loans. Accordingly, actual results could differ from those estimates.

DATE OF MANAGEMENT REVIEW - Management has evaluated events and transactions occurring subsequent to the statement of financial position date for items that should potentially be recognized or disclosed in those financial statements. The evaluation was conducted through the date of the independent auditors' report, which is the date these financial statements were available to be issued.

2. **RESTRICTED CASH AND CASH EQUIVALENTS**

Grantor funds restricted as to use by the Grantor agency are reported as restricted cash and cash equivalents. The balance of these funds was \$27,744 at June 30, 2022.

APPALACHIAN COMMUNITY ACTION & DEVELOPMENT AGENCY, INC.
Notes to Financial Statements (Continued)

3. **LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Agency's financial assets as of the balance sheet date, reduced by any amounts not available for general use because of contractual or donor imposed restrictions within one year of the balance sheet date. Donor-restricted amounts that are available within one year for general purposes include the Due from Grantor amount of \$412,359.

Financial assets at year-end	
Cash and cash equivalents	\$ 51,492
Investments	267,688
Restricted Cash	27,744
Due from Grantor	<u>412,359</u>
Total Financial Assets at year-end	<u>\$ 759,283</u>
Less amounts not available to be used within one year	
HSG and IPR program restricted funds	<u>27,744</u>
Financial assets available to meet cash needs	
for general expenditures due within one year	<u>\$ 731,539</u>

4. **PROPERTY AND EQUIPMENT**

Property and equipment is stated at cost or estimated cost. Property and equipment exceeding an acquisition cost of \$1,000 will be capitalized and depreciation for fixed assets has been provided over the following estimated useful lives using the straight-line method:

- Computer software – 3 years
- Equipment, vehicles, furniture and fixtures – 5 years
- Leasehold improvements – 20 years

Appalachian Community Action & Development Agency, Inc.'s assets are all restricted by the funding agency that provides the funds for their purchase.

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</u>
Land	\$ 92,729	\$ -	\$ -	\$ 92,729
Equipment	117,659	32,722	(8,056)	142,325
Vehicles	349,129	72,019	-	421,148
Furniture & Fixtures	1,237	-	-	1,237
Buildings and Improvements	<u>469,828</u>	<u>9,950</u>	-	<u>479,778</u>
Totals	1,030,582	114,691	(8,056)	1,137,217
Less: Accumulated depreciation				
Equipment, vehicles, furniture and fixtures	<u>(470,813)</u>	<u>(54,092)</u>	<u>8,056</u>	<u>(516,849)</u>
NET	<u>\$ 559,769</u>	<u>\$ 60,599</u>	<u>\$ -</u>	<u>\$ 620,368</u>

5. GRANT FUNDS - FEDERAL AND STATE

The Agency maintains yearly contracts for the period of July 1 through June 30 for Federal Community Service Block Grants (CSBG) that are administered by the Virginia Department of Social Services. The contract granted for the year totaled \$290,840 of which, \$290,840 had been expended as of June 30, 2022. The Agency received a supplemental grant from CSBG from which it expended \$183,784 as of June 30, 2022.

The Agency maintains yearly contracts for the period of July 1 through June 30 for temporary assistance to needy families Community Service Block Grants that are administered by the Virginia Department of Social Services. The contract granted for the year totaled \$203,050, of which, \$203,050 had been expended as of June 30, 2022.

The Agency received federal grants from the Department of Energy (DOE) and the Low Income Home Energy Assistance Program (LIHEAP) to assist families with the weatherization of their homes. Grant revenue was \$803,792 from these grantors, of which \$803,792 was expended as of June 30, 2022.

The Agency received various other grant funds from local, state and federal sources that it utilized in providing program services for the benefit of low-income groups, minorities, senior citizens, and other program-eligible individuals.

6. COST OF MATERIAL INSTALLED ON HOMES

The following is a summary of the cost of materials installed on homes during the subgrant period:

Materials inventory – beginning of period	\$ 36,033
Cost of materials purchased	<u>140,067</u>
Cost of materials to be installed	176,100
Materials inventory – end of period	<u>(79,118)</u>
Cost of Materials Installed on Homes	<u>\$ 96,982</u>

The entire ending materials inventory of \$79,118 has been funded by DHCD.

7. NOTES RECEIVABLE – PROGRAM

IPR Program-Notes receivable of \$142,116 are the result of the Indoor Plumbing Program loans secured by the related property deeds of trust. Should any of these loans fall into default, foreclosure action is an available recourse. The loan repayments are based on the ability to pay of the loan recipients and a portion of the loan may be forgiven based on their income level. The ability to pay is recalculated annually to determine adjustments to the required loan payments, if any. Due to the annual recalculation of the amount due, the current portion of the note receivable has been estimated at \$23,000. In the event collections are received, recognition of program income will be reported in the year collected. Therefore, the allowance for uncollectible accounts is based on historical collection data. Approximately \$142,116 of the balance has been placed in deferred revenue at June 30, 2022.

8. RETIREMENT PLAN

The retirement plan is a defined contribution pension plan under Section 403(b) of the Internal Revenue Service Code. Appalachian Community Action & Development Agency, Inc. contributes 3.5% of an employee’s annual salary or wages paid during the year to all eligible participating employees. All full-time employees, after the completion of one continuous year of employment with AppCAA, are eligible to participate. Employees may contribute additional amounts to the plan through payroll deduction.

9. COMPENSATED ABSENCES

Employees of Appalachian Community Action & Development Agency, Inc. accumulate vacation leave and sick leave based on years of service and other factors. The liability for compensated absences at June 30, 2022, was \$43,213.

APPALACHIAN COMMUNITY ACTION & DEVELOPMENT AGENCY, INC.
Notes to Financial Statements (Continued)

10. **NOTES PAYABLE**

The note payable of \$23,591 is the result of the April 2010 purchase of a building and land from Arnold Creech to be used as an office in Jonesville, Virginia. The total amount financed was \$81,500. The term of the note is for 15 years at an interest rate of 4.0%.

On September 27, 2021 the Board of Directors authorized agency staff to increase a \$100,000 line of credit to \$200,000. The line of credit is with New Peoples Bank with an initial interest rate of 3.25% and a current rate of 5.0% subject to change with renewal. The line of credit is renewable annually. The line of credit has a balance of \$125,000 at June 30, 2022.

Future maturities of principal and interest are as follows:

	<u>Notes Payable - Creech</u>		<u>Line of Credit - NPB</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	6,407	827	125,000	6,250
2024	6,668	566	-	-
2025	6,940	294	-	-
2026	<u>3,576</u>	<u>42</u>	-	-
Totals	<u>\$ 23,591</u>	<u>\$ 1,729</u>	<u>\$ 125,000</u>	<u>\$ 6,250</u>

11. **PERSONNEL CONTACTED**

During the audit of the Appalachian Community Action & Development Agency, Inc., the following personnel were contacted:

Agency's Staff:
Lisa Barton - Executive Director
Denise Lambert - Finance Director

Auditors' Staff:
Tamara R. Greear, CPA - Partner
Christy Kitts, CPA - Manager

12. **INVESTMENTS AND FAIR VALUE MEASUREMENTS**

All investments are stated at fair market value as of June 30, 2022. All investments have been measured on a recurring basis using Level 1 inputs (see Note 1). There were no changes in valuation methodologies and related inputs used at June 30, 2021.

Investments as of June 30, 2022 summarized as follows:

	<u>Cost</u>	<u>Fair Market Value</u>
Mutual Funds	<u>\$ 297,040</u>	<u>\$ 267,688</u>
Total	<u>\$ 297,040</u>	<u>\$ 267,688</u>

For the year ended June 30, 2022, unrealized loss on the investment was \$32,178.

13. **RECENT ACCOUNTING PRONOUNCEMENTS**

In February 2016, the FASB issued ASU 2016-02, Leases (Subtopic 842) (“ASU 2016-02”). ASU 2016-02 provides revised guidance for lease accounting and related disclosure requirements, including a requirement for lessees to recognize lease assets and lease liabilities for certain operating leases. All leases with lease terms greater than one year are subject to ASU 2016-02, including leases in place as of the adoption date. Under the previous guidance, lessees were not required to recognize assets and liabilities for operating leases on the balance sheet. ASU 2016-02 is effective for fiscal years, and for interim periods within those fiscal years, beginning after December 15, 2021, with early adoption permitted. The organization is currently evaluating the potential effect of this ASU on its financial statements, including the potential amount of incremental lease assets and liabilities that are expected to be recognized upon adoption.

OTHER SUPPLEMENTARY INFORMATION

APPALACHIAN COMMUNITY ACTION AND DEVELOPMENT AGENCY, INC.
Statement of Source and Status of Subgrant Funds
Weatherization
Year Ended June 30, 2022

SCHEDULE 1

LIHEAP	\$	459,944
Department of Energy		121,009
Total Payments Received for the Year Ended June 30, 2022		\$ 580,953
Funds applied to subgrant program costs		803,792
Excess of revenue over expenses		
Total Excess Revenue and Funds Applied		<u>(803,792)</u>
FUNDS DUE FROM DHCD		<u>\$ (222,839)</u>

The \$222,839 receivable at June 30, 2022, was comprised of the following:

LIHEAP	\$	214,773
DOE		<u>8,066</u>
TOTAL		<u>\$ 222,839</u>

Reconciliation of above expenditures to expenditures per report:

Funds applied (above total)	\$	803,792
Add: Depreciation		20,947
Add: In-Kind		-
Deduct: Assets capitalized		<u>(88,386)</u>
TOTAL EXPENDITURES PER REPORT		<u>\$ 736,353</u>

APPALACHIAN COMMUNITY ACTION AND DEVELOPMENT AGENCY, INC.
Statement of Subgrant Program Costs
Weatherization
Year Ended June 30, 2022

SCHEDULE 2

LIHEAP		
Administration	\$ 41,948	
Program Support	379,672	
Materials Installed	43,613	
Training and technical assistance	87,684	
Insurance & Audit	10,591	
Health & Safety	<u>36,492</u>	
Total LIHEAP		\$ 600,000
DOE		
Administration	12,924	
Materials Installed	3,269	
Program Support	100,111	
Health & Safety	17,734	
Insurance & Audit	<u>2,315</u>	
Total DOE		<u>136,353</u>
Total Weatherization Program Costs		<u>\$ 736,353</u>

APPALACHIAN COMMUNITY ACTION AND DEVELOPMENT AGENCY, INC.
Statement of Revenues and Expenses
Community Services Block Grant
Year Ended June 30, 2022

SCHEDULE 3

REVENUES:	
Federal CSBG	\$ 290,840
Federal CSBG Supplemental	203,050
TANF-CSBG	<u>183,784</u>
TOTAL REVENUES	\$ <u>677,674</u>
EXPENSES:	
CSBG Federal:	
Salaries and wages	145,550
Fringe benefits	49,941
Travel	2,148
Insurance	12,201
Materials and supplies	39,640
Contractual Services	4,713
Other	<u>36,647</u>
Total CSBG Federal	<u>290,840</u>
CSBG Federal Supplemental:	
Salaries and wages	22,012
Fringe benefits	6,369
Operating Supplies	73,590
Contractual Services	132
Client Utility Assistance	70,564
Other	<u>11,117</u>
Total CSBG Federal Supplemental	<u>183,784</u>
CSBG TANF:	
Salaries and wages	68,937
Fringe benefits	17,684
Client Assistance	15,068
Operating Supplies	84,963
Contractual Services	319
Other	<u>16,079</u>
Total CSBG TANF	<u>203,050</u>
TOTAL EXPENSES	\$ <u>677,674</u>
Reconciliation of above expenditures to expenditures per report:	
Expenditures above	\$ 677,674
Plus: Depreciation	17,633
Less: Equipment Purchased	<u>(9,949)</u>
TOTAL EXPENDITURES PER REPORT	\$ <u>685,358</u>

COMPLIANCE SECTION

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

The Board of Directors
Appalachian Community Action &
Development Agency, Inc.
Gate City, VA 24251

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Appalachian Community Action & Development Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 10, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Appalachian Community Action & Development Agency, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Appalachian Community Action & Development Agency, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Appalachian Community Action & Development Agency, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Appalachian Community Action & Development Agency, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Appalachian Community Action & Development Agency, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Agency'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. Accordingly, this communication is not suitable for any other purpose.

Rodger Moss & Co, PLLC

Norton, Virginia
July 10, 2023

Independent Auditors' Report on Compliance for Each Major Program and on
Internal Control Over Compliance Required by the Uniform Guidance

The Board of Directors
Appalachian Community Action &
Development Agency, Inc.
Gate City, VA 24251

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Appalachian Community Action & Development Agency, Inc.'s (a non-profit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2022. Appalachian Community Action & Development Agency, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Appalachian Community Action & Development Agency, 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 June 30, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Appalachian Community Action & Development Agency, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Appalachian Community Action & Development Agency, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Appalachian Community Action & Development Agency, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Appalachian Community Action & Development Agency, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it

would influence the judgment made by a reasonable user of the report on compliance about Appalachian Community Action & Development Agency, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Appalachian Community Action & Development Agency, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Appalachian Community Action & Development Agency, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Appalachian Community Action & Development Agency, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Rodger Moss & Co, PLLC

Norton, Virginia

July 10, 2023

APPALACHIAN COMMUNITY ACTION AND DEVELOPMENT AGENCY, INC.
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2022

Schedule 4

Federal Grantor / Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S Department of Agriculture			
Pass-Through State Department of Education:			
Child and Adult Care Food Program	10.558		40,132
Summer Food Service Program for Children - <i>Cluster</i>	10.559		7,160
U.S. Department of Housing and Urban Development Grant			
HUD Housing Counseling	14.252		17,903
U.S. Department of Energy Pass- Through State Department of Housing and Community Development:			
Weatherization Assistance for Low-Income Persons	81.042	21-WX-18	129,074
Department of the Treasury Pass-Through Mountain Community Action Program, Inc.	21.009		6,721
U.S. Department of Health and Human Services Pass-Through State Department of Social Services:			
Community Service Block Grant - <i>CSBG Cluster</i>	93.569	CVS-19-063-02	290,840
Community Service Block Grant Supplemental - <i>CSBG Cluster</i>	93.569	CVS-20-124-02	183,784
Temporary Assistance for Needy Families- <i>Cluster</i>	93.558	CVS-19-063-02	203,050
U.S. Department of Health and Human Services Pass-Through State Department of Housing & Community Development:			
Low Income Home Energy Assist.	93.568	LI-18	674,718
Corporation for National & Community Service Pass-Through State Department of Social Services:			
Retired & Senior Volunteer Program	94.002	17SRVA002	<u>49,639</u>
 TOTAL FEDERAL AWARDS			 <u>\$ 1,603,021</u>

The accompanying notes are an integral part of this schedule.

APPALACHIAN COMMUNITY ACTION DEVELOPMENT AGENCY, INC.
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

NOTE A--BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Appalachian Community Action & Development Agency, Inc. under programs of the federal government of the year ended June 30, 2022. 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 the Schedule presents only a selected portion of the Appalachian Community Action & Development Agency, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Appalachian Community Action & Development Agency, Inc.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 and/or OMB Circular A0122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C--INDIRECT COST RATE

The Appalachian Community Action & Development Agency, Inc. has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance. The Agency uses a cost allocation plan for indirect costs with the exception to this method being programs specifically required by funding agency to use the 10% de minimis indirect cost rate.

NOTE D--SUBRECIPIENTS

There were no awards passed through to subrecipients from Appalachian Community Action & Development Agency, Inc.

APPALACHIAN COMMUNITY ACTION & DEVELOPMENT AGENCY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SUMMARY OF AUDITORS' RESULTS:

1. The Auditors' report expresses an unmodified opinion on whether the financial statements of Appalachian Community Action & Development Agency, Inc. were prepared in accordance with GAAP.
2. One significant deficiency disclosed during the audit of the financial statements is reported in the 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*. No material weaknesses are reported.
3. No instances of non-compliance material to the financial statements of Appalachian Community Action & Development Agency, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses or significant deficiencies in internal control over major federal award programs, which would be required to be reported in accordance with Uniform Guidance, were disclosed during the audit.
5. The Auditors' report on compliance for the major federal awards program for Appalachian Community Action & Development Agency, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings which are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major programs were:
Community Services Block Grant-Cluster—CFDA No. 93.569
Weatherization Assistance for Low-Income Persons – CFDA No. 81.042
8. The threshold for distinguishing type A and B programs was \$750,000.
9. Appalachian Community Action & Development Agency, Inc. was determined to be a low-risk auditee.

FINDINGS-FINANCIAL STATEMENT AUDIT

Significant Deficiencies

2022-001 Reconciliation of the Schedule of Expenditures of Federal Awards (SEFA)

- Condition:* The SEFA did not include all relevant expenditures for federal programs and was presented with an incorrect Assistance Listing number (ALN).
- Criteria:* Internal controls require procedures for ensuring that all expenditures under federal awards are presented on the SEFA and that the ALN for each award is accurate.
- Cause:* Capital expenditures were correctly applied to federal awards but were mistakenly overlooked when preparing the SEFA. Additionally, the ALN for an award was typed in error and was not verified before presenting for audit.
- Effects:* The SEFA was presented incorrectly and major programs were initially calculated using the wrong ALN and dollar amounts.
- Recommendation:* The SEFA should be reviewed thoroughly, prior to audit, to ensure that the Assistance Listing Numbers are accurately stated, and that all expenditures under the federal awards are included in the schedule.

APPALACHIAN COMMUNITY ACTION & DEVELOPMENT AGENCY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
 Year Ended June 30, 2022

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

*Views of Responsible Officials and
 Planned Corrective Actions:*

Management agrees and will work to develop procedures to thoroughly review the SEFA provided for audit to ensure that the Assistance Listing Numbers are accurately stated and that all expenditures under the federal awards are included in the schedule.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

	<u>Federal Catalog Number</u>	<u>Questioned Cost</u>
U. S. Department of Health and Human Services Pass-Through State Department of Social Services: Community Services Block Grant-Cluster	93.569	None
U. S. Department of Health and Human Services Pass-Through State Department of Housing and Community Development: Weatherization Assistance for Low-Income Persons	81.042	None



**APPALACHIAN COMMUNITY ACTION
& DEVELOPMENT AGENCY, INC.**

Corrective Action Plan

July 10, 2023

Virginia Department of Housing and Community Development
600 East Main Street
Suite 300
Richmond, VA 23219

Appalachian Community Action and Development Agency Inc. ("AppCAA"), respectfully submits the following corrective action plan for the year ended June 30, 2022.

Name and address of independent public accounting firm:

Rodefer Moss & Co, PLLC
612 Trent Street
Norton, VA 24273

Audit period: Year ended June 30, 2022

The finding from the June 30, 2022 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule.

Finding – Financial Statement Audit

Significant Deficiency:

2022-001. Reconciliation of the Schedule of Expenditures of Federal Awards (SEFA)



Appalachian Community Action and Development Agency, Inc.
P.O. Box 279
Gate City, VA 24251
Phone (276) 452-2441 · Fax (276) 452-2472

Recommendation: The SEFA should be reviewed thoroughly, prior to audit, to ensure that the Assistance Listing Numbers are accurately stated, and that all expenditures under the federal awards are included in the schedule.

Action Taken: AppCAA agrees with the finding and recommended procedures will be implemented to ensure that the Assistance Listing Numbers are accurately stated and that all expenditures under the federal awards are included in the Schedule.

If the Virginia Department of Housing and Community Development has questions regarding this plan, please contact me at (276) 452-2441.

Sincerely,



Lisa Barton
Executive Director



Appalachian Community Action and Development Agency, Inc.
P.O. Box 279
Gate City, VA 24251
Phone (276) 452-2441 · Fax (276) 452-2472