

The seal of the Auditor of State of Ohio is a large, light gray watermark centered on the page. It features a circular border with the text "THE SEAL OF THE AUDITOR OF STATE OF OHIO" in a serif font. Inside the circle is a landscape scene with a sun rising over a field of crops, with a river or stream in the foreground.

**MEALS ON WHEELS - OLDER ADULT ALTERNATIVES OF FAIRFIELD COUNTY, INC.  
FAIRFIELD COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2013**



**Dave Yost • Auditor of State**



**MEALS ON WHEELS – OLDER ADULT ALTERNATIVES OF FAIRFIELD COUNTY, INC.  
FAIRFIELD COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Meals on Wheels – Older Adult Alternatives of Fairfield County, Inc.  
Fairfield County  
253 Boving Road  
Lancaster, Ohio 43130

To the Board of Director's:

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

We have audited the accompanying financial statements of Meals on Wheels – Older Adult Alternatives of Fairfield County, Inc., Fairfield County, Ohio (the Organization), (a not-for-profit corporation), which comprise the statement of financial position, the related statements of activities, functional expenses and cash flows, as of and for the year ended December 31, 2013, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing those risks of financial statement material misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Organization's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Meals on Wheels – Older Adult Alternatives of Fairfield County, Inc., Fairfield County as of December 31, 2013 and the changes in its financial position and its cash flows for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2015, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 the Organization's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

April 1, 2015

**MEALS ON WHEELS - OLDER ADULT ALTERNATIVES  
OF FAIRFIELD COUNTY, INC.**

**STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2013**

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**ASSETS**

Current Assets:

Cash and cash equivalents	\$ 153,747
Tax levy receivable	622,997
Account receivable	28,317
Inventory	22,740
Prepaid expenses	12,505
Total current assets	<u>840,306</u>

Property and equipment-net  
Deposit

339,831  
1,000

Total assets

\$ 1,181,137

**LIABILITIES AND NET ASSETS**

Current Liabilities:

Accounts payable	\$ 68,527
Levy accounts payable	28,276
Employee withholdings	14,907
Compensated absences	23,815
Current portion of capital lease payable	5,252
Total current liabilities	<u>140,777</u>

Long-term liabilities:

Capital lease payable	17,497
Unearned revenue-levy	494,721
Total long-term liabilities	<u>512,218</u>

Total liabilities

652,995

Net Position

Unrestricted	<u>528,142</u>
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Total liabilities and net position

\$ 1,181,137

See Notes to the Financial Statements.

**MEALS ON WHEELS - OLDER ADULT ALTERNATIVES  
OF FAIRFIELD COUNTY, INC.**

**STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2013**

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**UNRESTRICTED NET ASSETS**

Support and revenue:	
Local contributions	\$ 2,343
Property tax levy-operating	1,250,000
Service provider contracts	40,620
Grants	100,000
Donations	127,214
Contract meals/cost share/CSFP	140,430
Federal and state grants	388,152
Passport	250,198
County Auditor's levy expense	28,402
In-kind facilities	45,274
Interest	347
Total support and revenue	<u>2,372,980</u>
Functional and other expenses:	
Nutrition services division	1,683,408
Aging services division	606,405
Service provider contracts	40,620
Grants	100,000
Management and general	108,198
Total functional expenses	<u>2,538,631</u>
Change in net position	(165,651)
Net position, beginning of year	<u>693,793</u>
Net Position, end of year	<u>\$ 528,142</u>

See Notes to the Financial Statements.

**MEALS ON WHEELS - OLDER ADULT ALTERNATIVES  
OF FAIRFIELD COUNTY, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2013**

	Nutrition Services Division	Aging Services Division	Service Provider Contracts	Grants	Total Program	Management and General	Total
Payroll	\$ 575,880.00	\$ 199,397	\$ -	\$ -	\$ 775,277	\$ 86,142.00	\$ 861,419.00
Payroll tax expense	83,050	28,756	-	-	111,806	12,423	124,229
Personnel benefit	64,402	22,299	-	-	86,701	9,633	96,334
Professional fees	112,102	48,232	-	-	160,334	-	160,334
Raw food and related supplies	513,900	-	-	-	513,900	-	513,900
Office supplies	35,418	14,390	-	-	49,808	-	49,808
Telephone	2,168	821	-	-	2,989	-	2,989
Occupancy	29,069	11,990	-	-	41,059	-	41,059
Rental/maintenance equipment	4,615	1,769	-	-	6,384	-	6,384
Printing and publications	21,086	8,615	-	-	29,701	-	29,701
Vehicle expense	61,272	24,581	-	-	85,853	-	85,853
Conference, training and meetings	5,636	2,417	-	-	8,053	-	8,053
Equipment	10,007	3,602	-	-	13,609	-	13,609
Insurance	8,333	3,409	-	-	11,742	-	11,742
Licenses	1,170	470	-	-	1,640	-	1,640
In-kind facilities and services	30,786	14,488	-	-	45,274	-	45,274
Contractual services	6,080	167,968	40,620	-	214,668	-	214,668
Grants	-	-	-	100,000	100,000	-	100,000
Miscellaneous	7,144	3,201	-	-	10,345	-	10,345
County Auditor's levy expense	19,597	8,804	-	-	28,401.00	-	28,401
	<u>1,591,715</u>	<u>565,209</u>	<u>40,620</u>	<u>100,000</u>	<u>2,297,544</u>	<u>108,198</u>	<u>2,405,742</u>
Depreciation	91,693	41,196	-	-	132,889.00	-	132,889
<b>Total</b>	<u>\$ 1,683,408</u>	<u>\$ 606,405</u>	<u>\$ 40,620</u>	<u>\$ 100,000</u>	<u>\$ 2,430,433</u>	<u>\$ 108,198</u>	<u>\$ 2,538,631</u>

See Notes to the Financial Statements.

**MEALS ON WHEELS - OLDER ADULT ALTERNATIVES  
OF FAIRFIELD COUNTY, INC.**

**STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2013**

<b>Cash Flows from Operating Activities:</b>	
Change in net assets	\$ (165,651)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	132,889
(Increase) decrease in operating assets:	
Tax levy receivable	(508,136)
Accounts receivable	7,021
Inventory	6,715
Prepaid expenses	(817)
 Increase (decrease) in operating liabilities:	
Accounts payable	37,162
Levy accounts payable	7,937
Employee withholdings	9,960
Compensated absences	(6,934)
Unearned revenue - levy	400,201
Net cash (used) by operating activities:	<u>(79,653)</u>
 <b>Cash Flows from Investing Activities:</b>	
Purchase of equipment	(95,218)
Net cash (used) by investing activities	<u>(95,218)</u>
 <b>Cash Flows from Financing Activities:</b>	
Payments on capital lease	(4,661)
Net cash (used) by financing activities	<u>(4,661)</u>
 Change in cash equivalents	 (179,532)
Cash and cash equivalents, beginning of year	<u>333,279</u>
Cash and cash equivalents, end of year	<u><u>\$ 153,747</u></u>

See Notes to the Financial Statements.

**MEALS ON WHEELS – OLDER ADULT ALTERNATIVES OF FAIRFIELD COUNTY, INC.  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2013**

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**Note 1. Summary of significant Accounting Policies**

**Organization Description**

Meals on Wheels – Older Adult Alternatives of Fairfield County, Inc. (the Organization) is a nonprofit organization that provides meals, transportation and other services for the elderly. The Organization services are limited to Fairfield County. The Organization is supported primarily through federal and state grants and monies received from the collection of a tax levy for the purposes of providing senior services to Fairfield County Seniors.

**Method of Accounting**

The accounting records are maintained on the accrual basis for financial statement purposes.

**Basis of Presentation**

Under Statement of Financial Accounting Standards (FASB ASC 958-205-05-6), *Financial Statements of Not-for-Profit Organizations*, the organization is required to report information regarding its financial position and activities according to three classes of net position (unrestricted net position, temporarily restricted net position and permanently restricted net position) based upon the existence or absence of donor-imposed restrictions.

Unrestricted - Net position that is not subject to donor-imposed restrictions.

Temporarily Restricted - Net position subject to donor-imposed restrictions that will be maintained permanently by the Organization. Generally, the donors of these assets permit the use of all or part of the income earned on related investments for general or specific purposes.

Permanently Restricted - Net position subject to donor-imposed restrictions that will be maintained permanently by the Organization. Generally, the donors of these assets permit the use of all or part of the income earned on related investments for general or specific purposes.

**Concentration of Credit Risk**

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents and accounts receivable. The Organization maintains cash and cash equivalents with various financial institutions to limit exposure with any one financial institution.

The Organization's receivables present virtually no risk of collection since they are due from government agencies and generally are received prior to the date of the auditors' report.

**Fair Value of Financial Instruments**

The carrying value of certain of the Organization's financial instruments, including cash, cash equivalents, accounts receivable, accounts payable and short-term debt approximates fair value due to their short-term maturities.

MEALS ON WHEELS – OLDER ADULT ALTERNATIVES OF FAIRFIELD COUNTY, INC.  
FAIRFIELD COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2013  
(Continued)

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**Note 1. Summary of significant Accounting Policies (Continued)**

**Accounts Receivable**

Accounts receivable are shown at their net realizable value. Uncollectible accounts are charged to operations during the period in which they are determined to be uncollectible. Management believes that the direct write-off method closely approximates the reserve method of accounting for uncollectible accounts, and believes that a reserve for bad debts is not required at December 31, 2013. There was no bad debt expense or write-offs for the year ended December 31, 2013.

**Contributions**

The Organization adopted SFAS 116 *“Accounting for contributions received and Contributions Made”*. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net position if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net position depending on the nature of the restriction. When a restriction expires, temporarily restricted net position are reclassified to unrestricted net position. There are no temporarily or permanently restricted net position at December 31, 2013.

**Property and Equipment**

Property and equipment are recorded at cost and depreciated over their estimated useful lives ranging from 3 to 40 years by the straight line method. Repairs and maintenance are charged to operations when incurred and additions and improvements are capitalized. The Organization capitalizes assets with costs exceeding \$1,000 and useful lives in excess of one year.

**Cash and Cash Equivalents**

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among specific grants receiving the benefit of these costs.

**MEALS ON WHEELS – OLDER ADULT ALTERNATIVES OF FAIRFIELD COUNTY, INC.  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2013  
(Continued)**

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**Note 1. Summary of significant Accounting Policies (Continued)**

**Federal Income Taxes**

The Organization has been classified as an other-than private foundation and is tax-exempt under Section 501(c)(3) of the Internal Revenue Code. The Organization is subject to tax on income from any unrelated business.

The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all State jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserve, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2013.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for the years prior to 2010.

**Contributed Services**

The Organization receives donated services from a variety of unpaid volunteers assisting the Organization in the preparation and delivery of meals. See Note 9 for details.

**Note 2. Inventory**

Inventory consists of food, beverages and supplies and is priced at cost on the first-in first-out basis.

**Note 3. Cash and Cash Equivalents**

Cash consists of the following accounts:

Cash in bank	\$ 131,278
Cash in bank – van account	9,874
Surety bond – money market account	<u>12,595</u>
	<u>\$ 153,747</u>

Van Account – Funds in the van account are used as the local matching portion under UMTA Section 16(b)(2) and are designated for the purchase of new vehicles and major repairs on owned vehicles.

The Surety Bond – Savings Account is held because the Organization is exempt from and does not maintain unemployment compensation. This account is interest bearing at a variable rate.

As of December 31, 2013, the Organization had no cash in the bank in excess of the \$250,000 FDIC insurance limit.

**MEALS ON WHEELS – OLDER ADULT ALTERNATIVES OF FAIRFIELD COUNTY, INC.  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2013  
(Continued)**

**Note 4. Property and Equipment**

Property and equipment consist of the following:

	Balance <u>12/31/2012</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/2013</u>
Office equipment	\$ 124,881	\$ -	\$	\$ 124,881
Kitchen equipment	201,938	28,573		230,511
Vehicles	474,527	66,645		541,172
Buildings	<u>8,433</u>			<u>8,433</u>
	<u>809,779</u>	<u>95,218</u>		<u>904,997</u>
		=		
Accumulated Depreciation by Class			=	
Office equipment	64,367	15,315		79,682
Kitchen equipment	137,924	22,742		160,666
Vehicles	226,352	93,524		319,876
Buildings	<u>3,634</u>	<u>1,308</u>		<u>4,942</u>
Total Accumulated Depreciation	<u>432,277</u>	<u>132,889</u>		<u>565,166</u>
Net Property and Equipment	<u>\$ 377,502</u>	<u>\$ (37,671)</u>	\$	<u>\$ 339,831</u>
			=	

**Note 5. Line of Credit**

The Organization has an unsecured line of credit established at the Vinton County National Bank. The maximum limit of credit is \$150,000 with an adjustable interest rate equal to the prevailing national rate as published in the Wall Street Journal. The balance due as of December 31, 2013 was \$-0-

**Note 6. Compensated Absences**

Full time employees accrue sick leave benefits at a rate of 15 days per year, to maximum of 30 days. Unused benefits are payable to employees upon voluntary resignation at the rate of 4 days per year of continuous service from unused sick time balances, up to a maximum of 30 days. Vacation days may accrue up to a maximum of 20 days. Employees may request a "Payout" of both vacation and sick hours which must be approved by the Executive Director as an effort to control their balances. The Organization also provides for the accrual of comp-time for exempt employees only. Compensated absences for the year ended December 31, 2013 was \$23,815.

**Note 7. Federal and State Grants**

Grants are made to the Organization by the U.S. Department of Agriculture and Health, and Ohio Department of Job and Family Services and administered by the Central Ohio Area Agency on Aging. Federal and State Grant III B is for transportation of the elderly and provides home repair and supportive services. Federal and State Grant III C provides the congregate meals and home delivery meals to the elderly and the transportation to deliver the meals to those who are home bound and Grant III E is for the caregiver support program.

**MEALS ON WHEELS – OLDER ADULT ALTERNATIVES OF FAIRFIELD COUNTY, INC.  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2013  
(Continued)**

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**Note 8. Donations**

Donations are received from recipients of services. The donations received for the year ended December 31, 2013 totaled \$127,214.

**Note 9. In-kind Facilities and Services**

The Organization has a lease with Lancaster Parks and Recreation Department for space occupied. The lease was renewed on December 31, 2009 for five years, expiring December 31, 2014. There is no rent paid to Lancaster Parks and Recreation, however the Organization reimburses Lancaster Parks and Recreation for a portion of utilities on the basis of area occupied and telephone usage. For the year ended December 31, 2013, in-kind revenue and expenses consisted of \$13,500 for facilities, \$31,774 for services for a total of \$45,274 in-kind contributions.

**Note 10. Tax Levy Receivable/Deferred Tax Revenue Liability**

On March 2, 2004, Meals on Wheels placed a levy on the general election ballot as Issue 11. The levy passed at 0.5 mills for each one dollar of valuation, which is equal to five cents (\$0.5) for every \$100 of real property valuation. The levy was renewed for another five years in 2008. The purpose of the levy is to provide services for older adult residents (aged 60 and older), including, but not limited to: home delivered meals, congregate site meals and activities, nutrition education, nutrition counseling, caregiver relief and support services, minor home repairs, transportation, and other senior citizens services.

The Organization recognizes as a receivable the difference between that was appropriated by the County for the levy and what has been release to Meals on Wheels for payment of expenditures. Amount unearned is recorded as unearned revenue.

As of December 31, 2013, the Organization has unappropriated funds at the County in the amount of \$1,276,862.

**Note 11. Capital Lease Obligation**

Capitalized lease obligation for purchase of a new copier in 2012 provides for monthly payments of \$642 including imputed interest at approximately 12% a year through 2017. The lease payment includes equipment, maintenance services, and taxes.

Future minimum lease payments under the capital lease as of December 31, 2013 are:

Year ending December 31:	
2014	\$ 5,252
2015	5,918
2016	6,669
2017	<u>4,910</u>
Total	\$ 22,749
Less: current portion	<u>5,252</u>
Total long-term lease	<u>\$ 17,497</u>

The copier was capitalized for \$29,008. As of December 31, 2013 the copier had accumulated depreciation of \$7,735, with a net book value of \$21,273.

**MEALS ON WHEELS – OLDER ADULT ALTERNATIVES OF FAIRFIELD COUNTY, INC.  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2013  
(Continued)**

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**Note 12. Related Party Transactions**

The Organization uses an IT company that is solely owned by the son of the former Executive Director. For the year ended December 31, 2013 the Organization paid the IT company \$87,199 for services related to computer and software installations and maintenance. As of December 31, 2013 there were no unpaid transactions recorded on the Organization's books.

**Note 13. Contingencies**

**Other**

The Auditor of State is currently performing special audit procedures to address whether certain arrangements and payments of the Organization constitutes an unlawful use of the Organization's funds. The results of these arrangements and payments are still pending as of the date of this report.

Any disallowed claims resulting from the audit could become a liability of the Organization. However, the effect of any such disallowed claims on the overall financial position of the Organization at December 31, 2013, if applicable, cannot be determined at this time and in the opinion of management, any such disallowed claims will not have a material effect.



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Meals on Wheels – Older Adult Alternatives of Fairfield County, Inc.  
Fairfield County  
253 Boving Road  
Lancaster, Ohio 43130

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Meals on Wheel – Older Adult Alternatives of Fairfield County, (the NFP Organization) as of and for the year ended December 31, 2013, and the related notes to the financial statements, and have issued our report thereon dated April 1, 2015.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the NFP Organization's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the NFP Organization's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the NFP Organization's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

### ***Compliance and Other Matters***

As part of reasonably assuring whether the NFP Organization's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the NFP Organization's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the NFP Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

April 1, 2015



# Dave Yost • Auditor of State

**MEALS ON WHEELS – OLDER ADULTS ALTERNATIVES OF FAIRFIELD COUNTY**

**FAIRFIELD COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
APRIL 7, 2015**