

**WEST CENTRAL GEORGIA
COMMUNITY ACTION COUNCIL, INC.
EIN # 58-0964520**



**Financial Statements, Supplementary Information,
and Reports Required Under the Uniform Guidance**

For the Year Ended September 30, 2022

(WITH INDEPENDENT AUDITOR'S REPORT THEREON)

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
ANNUAL FINANCIAL AND COMPLIANCE REPORT
For the Year Ended September 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
**West Central Georgia
Community Action Council, Inc.**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of *West Central Georgia Community Action Council, Inc.* (“the Council”) which comprise the statement of financial position as of September 30, 2022 and the related statements of activities, functional expenses, changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as of September 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 (GAAS) 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 Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority 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 opinion.

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 the Council’s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



Auditor's 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 auditor's 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 GAAS 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 the Authority'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 the Council'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 supplementary information on pages 21 through 34 is presented for purpose of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards and other financial assistance, 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 also presented for purposes of additional analysis and is not a required part of the financial statements. Such information is 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 GAAS. In our opinion, the information is fairly stated, in all material aspects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report date March 28, 2023, on our consideration of the Council'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 the Council'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 the Council's internal control over financial reporting and compliance.

Decatur, Georgia
March 28, 2023

Clawell & Associates, CBAs, P.C.

SECTION I

FINANCIAL SECTION

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2022

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
ASSETS			
Cash (Note B)	\$ 126,500	\$ 339,442	\$ 465,942
Due from grantors (Note D)	139,492	-	139,492
	<hr/>	<hr/>	<hr/>
Total current assets	265,992	339,442	605,434
Property and equipment at cost, less accumulated depreciation (Note C)	37,326	-	37,326
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 303,318</u>	<u>\$ 339,442</u>	<u>\$ 642,760</u>
LIABILITIES AND NET ASSETS			
Accounts payable	\$ 36,849	\$ -	\$ 36,849
Other liability	23,006	-	23,006
Accrued vacation (Note F)	13,096	-	13,096
Due to grantor (Note H)	-	71,644	71,644
Deferred revenue (Note I)	-	267,798	267,798
	<hr/>	<hr/>	<hr/>
Total current liabilities	72,951	339,442	412,393
Total Liabilities	72,951	339,442	412,393
Net assets (Note J)	230,367	-	230,367
	<hr/>	<hr/>	<hr/>
Total Liabilities and Net Assets	<u>\$ 303,318</u>	<u>\$ 339,442</u>	<u>\$ 642,760</u>

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
PUBLIC AND PRIVATE SUPPORT			
Intergovernmental - Federal	\$ 3,345,328	\$ -	\$ 3,345,328
Intergovernmental - State	12,300	-	12,300
Other income	14,080	-	14,080
Total Public and Private Support	<u>3,371,708</u>	<u>-</u>	<u>3,371,708</u>
EXPENSES			
Program Services (Note A1)			
Weatherization - HHS	184,596	-	184,596
Weatherization - DOE	126,152	-	126,152
Community Services Block Grant	461,835	-	461,835
Low-Income Home Energy Assistance Program	2,266,164	-	2,266,164
Low-Income Water Assistance Program	318,881	-	318,881
Total Program Services	<u>3,357,628</u>	<u>-</u>	<u>3,357,628</u>
Supporting Services			
Administrative Services	(35,032)	-	(35,032)
Total Supporting Services	<u>(35,032)</u>	<u>-</u>	<u>(35,032)</u>
Total Expenses	<u>3,322,596</u>	<u>-</u>	<u>3,322,596</u>
Change in Net Assets	<u>\$ 49,112</u>	<u>\$ -</u>	<u>\$ 49,112</u>

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
STATEMENT OF CHANGES IN NET ASSETS
For the Year Ended September 30, 2022

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Beginning Net Assets	\$ 181,255	\$ -	\$ 181,255
Change in net assets	49,112	-	49,112
Ending Net Assets	\$ 230,367	\$ -	\$ 230,367

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2022

	PROGRAM SERVICES							Total All Programs
	Weatherization HHS	Weatherization DOE	Community Services Block Grant	Low-Income Home Energy Program	Low-Income Water Assistance Program	Low-Income Water Assistance Program		
Salaries and wages	\$ 29,366	\$ 10,234	\$ 62,772	\$ 128,709	\$ 28,880	\$ 259,961		
Salaries and wages in-kind	-	-	-	-	-	-		
Fringe benefits	3,648	1,880	4,611	18,263	4,116	32,518		
Total Personnel Costs	33,014	12,114	67,383	146,972	32,996	292,479		
Employee travel	369	77	91	3,078	29	3,644		
Printing and reproduction	1,962	662	2,262	1,313	-	6,199		
Materials and supplies	40,405	47,675	44,971	1,387	-	134,438		
Food	-	-	-	-	444	444		
Rent	-	-	825	-	-	825		
Utilities	1,240	663	8,173	987	-	11,063		
Contractual services	85,435	40,159	91,772	20,736	-	238,102		
Transportation	-	-	4,047	-	-	4,047		
Indirect costs	6,006	4,749	171,700	28,200	12,000	222,655		
Repairs and maintenance	834	416	125	-	-	1,375		
Emergency assistance and client services	8,625	15,632	33,349	2,056,749	273,412	2,387,767		
Insurance	2,854	3,016	20,326	3,327	-	29,523		
Advertising	285	118	-	1,067	-	1,470		
Telephone and internet	2,144	624	2,466	1,494	-	6,728		
Dues and subscriptions	52	22	7,252	452	-	7,778		
Other	1,371	225	7,093	402	-	9,091		
Depreciation	-	-	-	-	-	-		
Total Other Costs	151,582	114,038	394,452	2,119,192	285,885	3,065,149		
Program Expenditures Before Reduction for In-kind Expenditures and Capital Additions	184,596	126,152	461,835	2,266,164	318,881	3,357,628		
In-kind expenditures	-	-	-	-	-	-		
Capital additions	-	-	-	-	-	-		
Program Expenditures After Reduction for In-kind Expenditures and Capital Additions	\$ 184,596	\$ 126,152	\$ 461,835	\$ 2,266,164	\$ 318,881	\$ 3,357,628		

(Continued)

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

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2022

	SUPPORTING SERVICES		
	Administrative Services	Fund-raising	Total Supporting Services
Salaries	\$ 90,964	\$ -	\$ 90,964
Salaries in-kind	-	-	-
Fringe benefits	8,740	-	8,740
Total Personnel Costs	99,704	-	99,704
Employee travel	5,339	-	5,339
Printing and reproduction	2,310	-	2,310
Materials and supplies	3,231	-	3,231
Food	5,261	-	5,261
Rent	2,400	-	2,400
Utilities	3,016	-	3,016
Contractual services	-	-	-
Transportation	-	-	-
Indirect costs	18,554	-	18,554
Equipment	-	-	-
Repairs and maintenance	3,329	-	3,329
Emergency assistance and client services	-	-	-
Insurance	25,448	-	25,448
Advertising	-	-	-
Telephone and internet	3,415	-	3,415
Dues and subscriptions	2,082	-	2,082
Employee training	-	-	-
Other in-kind	-	-	-
Other	3,996	-	3,996
Depreciation	9,538	-	9,538
Total Other Costs	87,919	-	87,919
Total Support Costs Before Reduction for In-kind Expenditures	187,623	-	187,623
In-kind expenditures	-	-	-
Total Support Costs Before Reduction for Program Allocations	187,623	-	187,623
Program allocations	(222,655)	-	(222,655)
Support Costs in Excess of Program Allocations and Capital Additions	\$ (35,032)	\$ -	\$ (35,032)

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Totals
Increase (decrease) in net assets	\$ 49,112
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	9,538
(Increase) decrease in:	
Due from grantors	(68,615)
(Decrease) increase in:	
Accounts payable	29,804
Other liability	23,006
Accrued vacation	(11,174)
Due to grantor	71,644
Deferred revenue	267,798
Net Cash Used by Operating Activities	<u>371,113</u>
Net increase (Decrease) in cash, cash equivalents and restricted cash	371,113
Cash, cash equivalents and restricted cash at beginning of the year	<u>94,829</u>
Cash, cash equivalents and restricted cash at end of the year	<u>\$ 465,942</u>

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

1. Nature of Activities

The *West Central Georgia Community Action Council, Inc.* (“the Council”) is a not-for-profit entity incorporated under the laws of the State of Georgia. The purpose of the Council is to help alleviate human suffering caused by poverty. Through efforts of management and organization personnel and the provision of effective and responsive services, the Council will promote personal self-development and empowerment.

Below is a summary of programs provided by the Council:

Community Services Block Grant - assists low-income families and individuals in a variety of areas which include housing, employment, homelessness, youth-at-risk, and substance abuse.

Weatherization - reduces the hardships from the high cost of home heating and cooling. The major process involves installation of weather stripping, minor repairs, and insulation.

Low-Income Home Energy Assistance Program - provides one-time grants to low-income residents to help defray the cost of energy consumption.

Low-Income Household Water Assistance Program - provides one-time grants to low-income residents to help pay for drinking water and wastewater for their homes.

2. Basis of Presentation

The financial statements of the Council have been prepared on the accrual basis of accounting. The Council reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restriction.

- a) Net Assets Without Donor Restriction - Net assets that are not subject to donor-imposed stipulations.
- b) Net Assets With Donor Restrictions - Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e. the donor-stipulated purpose has been fulfilled and or stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Council has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received. See Note A.12.

3. Functional Expenses

The costs of the Council's programs and supporting services have been reported on a functional basis in the Statement of Activities and the Statement of Functional Expenses. Expenses are charged to each program based on direct expenses incurred. Any program expenses not directly chargeable to a program are allocated based on a prescribed cost allocation plan.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*:

4. Income Tax Status

The Council is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable law.

The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Council may recognize the tax benefit from an uncertain tax position if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Council and various positions related to the potential sources of unrelated business taxable income (UBTI). The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There are no unrecognized tax benefits identified or recorded as liabilities for fiscal year 2022.

The Council files its Form 990 with federal and state authorities in the state of Georgia. The Council is generally no longer subject to examination by the Internal Revenue service for years before 2019.

5. Property and Equipment

It is the Council's policy to capitalize property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

6. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Council considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Cash with donor imposed restrictions are separately identified in the statement of financial position as net assets with restrictions and classified as either deferred revenue or advances.

7. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

8. Fund-raising

The Council engages from time to time in various fund-raising activities, however, during the year 2022, there were no significant fund-raising income or expenses incurred.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*:

9. Fair Value Measurements

The Council has recorded in its financial statements certain financial instruments, none of which are held for trading purposes. The Council estimates that the fair value of all its financial instruments at September 30, 2022, does not differ materially from the aggregate carrying value of its financial instruments recorded in the accompanying balance sheet. The estimated fair value amounts have been determined by the Council using available market information and appropriate valuation methodologies. Considerable judgement is necessarily required in interpreting market data to develop the estimates of fair value, and accordingly, the estimates are not necessarily indicative of the amounts that the Council could realize in a current market exchange.

10. Advertising Costs

Advertising costs are expensed as incurred. During the year ended September 30, 2022, advertising costs incurred totaled \$1,470.

11. Date of Management's Review

Subsequent events have been evaluated through March 28, 2023, which is the date the financial statements were available to be issued.

12. Revenue Recognition

The Council receives governmental grants and contracts from several federal financial assistance programs. Grant revenue on cost reimbursement grants is recognized after the program expenditures have been incurred, and is conditioned based on certain performance and compliance requirements. As such, the Council recognizes revenue and records a receivable for the reimbursement amount from the granting agency. Such grant programs are subject to independent audit under the Office of Management and Budget's (OMB's) Uniform Guidance (2 CFR 200), as well as review by grantor agencies. Such review could result in disallowance of expenditures under the terms of the grant or reductions in future grant funds. Based on prior experience, the Council's management believes costs ultimately disallowed, if any, would not materially affect the financials statements.

Certain governmental grants and contracts are included in deferred revenue due to stipulations within the agreements that contain right of return of funds and barriers (as defined by ASU 2018-08) that make these contributions conditional. These funds are recognized as eligible costs are incurred.

Program income consists primarily of fees within the childcare and weatherization activities and is recognized over time as the services are performed.

Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*:

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Council has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were not in the year the contribution was received.

NOTE B - CASH ON DEPOSIT:

At September 30, 2022, the Council had a total of \$524,291 on deposit with the bank. The book balance was \$465,942. The Council maintained cash on deposit in the amount of \$250,000 which was insured by federal depository insurance. At September 30, 2022, the Council's uninsured balance cash balance totaled \$274,291.

NOTE C - PROPERTY AND EQUIPMENT:

At September 30, 2022, the costs and related accumulated depreciation (if applicable) of the Council's property and equipment consisted of the following:

	Cost	Accumulated Depreciation	Net
Furniture and Equipment	\$ 188,112	\$ 188,112	\$ -
Vehicles	21,285	21,285	-
Building and Improvements	231,941	208,615	23,326
Land	14,000	-	14,000
Total	\$ 455,338	\$ 418,012	\$ 37,326

Fixed assets presented as temporarily restricted represents assets vested with the Council; however, were purchased with federal and/or state funds. These assets are vested with the Council as long as the Organization is granted the right to carry out the various programs for which such assets are acquired. When assets with a current per unit fair market value of \$5,000 or more are no longer needed for a federal program, they may be retained or sold with the federal agency having a right to a proportionate share of the current market value. As of the fiscal year end the net assets with donor restrictions were fully depreciated. Depreciation expense for the fiscal year was \$9,538.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D - DUE FROM GRANTORS:

Amounts due from grantors represent unreimbursed expenses at September 30, 2022. The following summarizes the amounts due and grantor/programs:

Program	Agency	Amount
Community Services Block Grant	GA DHS	\$ 94,469
Weatherization - DOE	GEFA	22,481
Weatherization - HHS	GEFA	22,542
Total		\$139,492

NOTE E - USE OF ESTIMATES IN THE PREPARATION OF FINANCIAL STATEMENTS:

The preparation of financial statements in conformity with generally accepted accounting principles may require 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

NOTE F - COMPENSATED ABSENCES:

The Council's policy for compensated absences is as follows:

- **Vacation** - Vacation is earned based on time employed and is paid at rates in effect at the time the employee is absent for vacation leave. Permanent full-time employees earn 4 hours of vacation leave time monthly, while part-time employees are unable to earn vacation leave time. The maximum amount of accrued annual leave which can be carried over to the next year per employee is 80 hours, except for the Executive Director which is exempt from this restriction.

Employees accumulated 719 hours for which management computed an obligation of \$13,096. This obligation is accrued in the net assets without restrictions and not charged to any program until such time as the expense is incurred.
- **Sick** - Sick leave is based on the time of accumulated services. Sick leave is accrued at the rate of 8 hours per month for permanent full-time employees. Part-time employees can accrue sick leave at the rate of 4 hours per month. All employees can accumulate sick leave only up to 240 hours. Sick leave is non-compensatory.

NOTE G - COST ALLOCATION:

The Council administers several specific programs to which common costs or indirect costs (costs incurred on behalf of all programs) are charged. The Council currently captures charges which benefit all programs in a separate fund and then allocates such costs each month by using a calculated percentage based on the percentage of each programs' salaries and wages, including fringe benefits, to total salaries and wages as outlined in its cost allocation plan approved by the Georgia Department of Human Services.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE H - DUE TO GRANTOR:

Amounts due to grantor represent program funds which have not been returned to the grantor at September 30, 2022. The following are amounts due by program to the grantor:

Program	Agency	Amount
Low Income Home Energy Assistance Program	GA DHS	\$ 71,644
Total		\$ 71,644

NOTE I - DEFERRED REVENUE:

Unearned revenue results from current year receipts made to the Council by one grantor agency. Such funds are designated to be used during the fiscal year ended September 30, 2023. Unearned revenue at September 30, 2022 totaled \$267,798, as follows:

Program	Agency	Amount
Low Income Home Water Assistance Program	GA DHS	\$ 267,798
Total		\$ 267,798

NOTE J - COMPONENTS OF NET ASSETS:

Net assets reported in the September 30, 2022 financial statements consist of the following components:

	Net Assets Without Donor Restrictions
Operating	\$ 193,041
Fixed Assets (Net)	37,326
Total	\$ 230,367

NOTE K - CONCENTRATION OF REVENUE:

The Council receives approximately 75% of its support passed-through the Georgia Department of Human Services from the U.S. Department of Health and Human Services.

NOTE L - EFFECT OF CURRENT ECONOMIC CONDITIONS ON CONTRIBUTIONS:

The Council depends heavily on contributions and grants for its revenue. The ability of the Council's contributors and grantors to continue giving amounts comparable with prior years may be dependent upon current and future overall economic conditions and the continued deductibility for income tax purposes of contributions and grants to the organization.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE M - OPERATING LEASES :

The Council leases office equipment under non-cancelable operating leases with five-year terms. Lease expense for the year ended September 30, 2022 was \$3,225. The following is a schedule by year of future minimum rentals under the leases at September 30, 2022:

Year Ended September 30,	Amount
2023	\$ 1,980
2024	1,980
2025	-
2026	-
2027	-
Total	\$ 3,960

NOTE N - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The Council's primary sources of support are federal and state grants. These grants are exchange transactions in which revenue is recognized when reimbursable or allowable costs have been incurred. A substantial portion of financial assets represents funds received or receivable for the purpose of liquidating grant obligations incurred from current or prior years. Thus, financial assets may not be available for general expenditures within one year. As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Council receives annual resources without donor restrictions that may be used in the event of an immediate liquidity need.

As needed, the governing board initiates capital campaign and fundraising to build liquidity reserves, from time to time.

The following reflects the Council's financial assets of the statement as of financial position date, reduced by amounts not available for general use within one year of this date because they are reserved for the liquidation of grant obligations:

	September 30, 2022
Cash	\$465,942
Grant Receivables	139,492
Financial assets, at year end	605,434
Less those unavailable for general expenditures within one year:	
Subject to satisfaction of unliquidated obligations	412,393
Financial assets available to meet cash needs for general expenditures within one year	\$193,041

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE O - RECONCILIATION OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE TO THE BASIC FINANCIAL STATEMENTS:

	Amount
Total Federal Awards and Other Financial Assistance	\$3,545,251
Deductions:	
Program Cost Recovery Allocations	(222,655)
Total expenditures reported in the basic financial statements	\$3,322,596

NOTE P - ADOPTED ACCOUNTING PRONOUNCEMENT:

During 2020, the Council adopted the guidance regarding contributions received from Accounting Standards Update (ASU) 2019-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. This standard is intended to clarify and improve the scope and the accounting guidance for contributions received and contributions made. Key provisions in this standard include clarification regarding the accounting for grants and contracts as exchange transaction or contributions, and improved guidance to better distinguish between conditional and unconditional contributions. Based on the Council’s review of its grants and contracts, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under this new standard. The adoption of this standard had no impact on the statements of financial position and the statement of activities and change in net assets. The Organization adopted the guidance regarding contributions made from ASU 2019-08 during the year ended September 30, 2020.

Also during 2020, the Council adopted ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This standard requires an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods and services to customers. ASU 2014-09 replaces most existing revenue recognition guidance in generally accepted accounting principles (GAAP). This standard also requires expanded disclosures relating to the nature, amount, timing and uncertainty of revenue and cash flows from contracts with customers. The Council adopted the new standard effective for the year ended September 30, 2020, using the full retrospective method. Based on the Council’s review of its contracts with customers, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under this new standard. The adoption of this standard had no impact on the statements of financial position and the statement of activities and changes in net assets but resulted in additional disclosures.

In November 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows*, which requires that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. ASU 2016-18 was effective for the Authority beginning September 1, 2020, and was adopted.

In September 2020, FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires presentation of contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. It also requires a disclosure of disaggregated contributions of nonfinancial assets by category that depicts the type of contributed nonfinancial assets. This distinction will increase transparency of contributions recognized. This standard will be effective for fiscal year ending December 31, 2021. Management is currently evaluating the impact the pending adoption will have on the Council’s financial statements. Contributions of nonfinancial assets were deemed immaterial during the 2022 fiscal year and therefore, not included in these financial statements.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE Q- SUBSEQUENT EVENT AND COVID-19:

Management is currently evaluating the impact of the COVID-19 pandemic on the Council and its funding sources and has concluded that while it is reasonably possible that the virus could have a negative effect on the Council's financial position and the valuation of the Council's net assets, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustment that might result from the outcome of the uncertainty.

SECTION II

SUPPLEMENTARY INFORMATION

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Weatherization - HHS
Grant #DOER-WX-HHS-2021-22
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 127,731	\$ 110,079	\$ 17,652
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	127,731	110,079	17,652
EXPENSES:			
Salaries and wages	-	18,801	(18,801)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	1,748	(1,748)
Employee travel	-	137	(137)
Printing and reproduction	-	1,347	(1,347)
Materials and supplies	-	24,058	(24,058)
Food	-	-	-
Rent	-	-	-
Utilities	-	743	(743)
Contractual services	-	52,455	(52,455)
Transportation	-	-	-
Indirect costs	-	3,268	(3,268)
Equipment	-	-	-
Repairs and maintenance	-	417	(417)
Emergency assistance and client services	127,731	4,125	123,606
Insurance	-	1,134	(1,134)
Advertising	-	168	(168)
Telephone and Internet	-	987	(987)
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	691	(691)
Depreciation	-	-	-
TOTAL EXPENSES	127,731	110,079	17,652
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Weatherization - HHS
Grant #DOER-WX-HHS-ARPA-2021-2022
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 74,543	\$ 74,517	\$ 26
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	74,543	74,517	26
EXPENSES:			
Salaries and wages	-	10,565	(10,565)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	1,900	(1,900)
Employee travel	-	232	(232)
Printing and reproduction	-	615	(615)
Materials and supplies	-	16,347	(16,347)
Food	-	-	-
Rent	-	-	-
Utilities	-	497	(497)
Contractual services	-	32,980	(32,980)
Transportation	-	-	-
Indirect costs	-	2,738	(2,738)
Equipment	-	-	-
Repairs and maintenance	-	417	(417)
Emergency assistance and client services	74,543	4,500	70,043
Insurance	-	1,720	(1,720)
Advertising	-	117	(117)
Telephone and Internet	-	1,157	(1,157)
Dues and subscriptions	-	52	(52)
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	680	(680)
Depreciation	-	-	-
TOTAL EXPENSES	74,543	74,517	26
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
 Weatherization - DOE
 Grant #DOER-WX-DOE-2022/23 and #DOER-WX-DOE-2021/22
 Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended September 30, 2022 and 2021

	2022		2021		Total	BUDGET 1-Apr-21 through 31-Mar-22	ACTUAL 1-Apr-21 through 31-Mar-22	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Oct-21 through 31-Mar-22	1-Apr-22 through 30-Sep-22	1-Oct-20 through 31-Mar-21	1-Apr-21 through 30-Sep-21				
REVENUES:								
Federal grants	\$ 67,765	\$ 58,387	\$ 126,152		\$ 131,277	\$ 100,697	\$ 146,100	\$ 45,403
State grants	-	-	-		-	-	-	-
Local grants	-	-	-		-	-	-	-
Program income	-	-	-		-	-	-	-
Other in-kind	-	-	-		-	-	-	-
Transfer in (out)	-	-	-		-	-	-	-
TOTAL SUPPORT	67,765	58,387	126,152	78,335	131,277	100,697	146,100	45,403
EXPENSES:								
Salaries and wages	5,141	5,093	10,234	5,428	9,451	-	10,569	(10,569)
Salaries and wages in-kind	-	-	-	-	-	-	-	-
Fringe benefits	865	1,015	1,880	1,965	2,595	-	2,830	(2,830)
Employee travel	77	-	77	256	498	-	333	(333)
Printing and reproduction	626	36	662	481	762	-	1,107	(1,107)
Materials and supplies	27,755	19,920	47,675	31,011	48,429	100,697	58,766	41,931
Food	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Utilities	591	72	663	313	469	-	904	(904)
Contractual services	19,974	20,185	40,159	22,306	37,712	-	42,280	(42,280)
Transportation	2,400	2,349	4,749	4,100	6,106	-	6,500	(6,500)
Indirect costs	-	-	-	-	378	-	-	-
Equipment	-	416	416	47	94	-	47	(47)
Repairs and maintenance	8,243	7,389	15,632	9,299	18,672	-	17,542	(17,542)
Emergency assistance and client services	1,306	1,710	3,016	1,492	2,636	-	2,798	(2,798)
Insurance	-	118	118	30	147	-	30	(30)
Advertising	541	83	624	815	1,280	-	1,356	(1,356)
Telephone and Internet	22	-	22	681	681	-	703	(703)
Dues and subscriptions	-	-	-	1,239	1,239	-	-	-
Employee training	-	-	-	-	-	-	-	-
Other in-kind	224	1	225	111	129	-	335	(335)
Other	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
TOTAL EXPENSES	67,765	58,387	126,152	78,335	131,277	100,697	146,100	(45,403)
EXCESS OF SUPPORT OVER (UNDER) EXPENSE: \$	-	-	-	-	-	\$	\$	\$

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Community Services Block Grant
Grant #42700-040-00000104323
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 325,799	\$ 268,445	\$ 57,354
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
In-kind	-	-	-
TOTAL SUPPORT	325,799	268,445	57,354
EXPENSES:			
Salaries and wages	-	56,032	(56,032)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	3,343	(3,343)
Employee travel	-	91	(91)
Printing and reproduction	-	1,592	(1,592)
Materials and supplies	-	2,801	(2,801)
Food	-	-	-
Rent	-	825	(825)
Utilities	-	2,138	(2,138)
Contractual services	-	8,326	(8,326)
Transportation	-	-	-
Indirect costs	-	160,000	(160,000)
Equipment	-	-	-
Repairs and maintenance	-	125	(125)
Emergency assistance and client services	325,799	-	325,799
Insurance	-	19,466	(19,466)
Advertising	-	-	-
Telephone and internet	-	1,686	(1,686)
Dues and subscriptions	-	7,252	(7,252)
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	4,768	(4,768)
Depreciation	-	-	-
TOTAL EXPENSES	325,799	268,445	57,354.00
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Community Services Block Grant
Grant #42700-040-00000105842
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 351,948	\$ 72,147	\$ 279,801
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
In-kind	-	-	-
TOTAL SUPPORT	351,948	72,147	279,801
EXPENSES:			
Salaries and wages	-	5,862	(5,862)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	1,005	(1,005)
Employee travel	-	-	-
Printing and reproduction	-	670	(670)
Materials and supplies	-	495	(495)
Food	-	-	-
Rent	-	-	-
Utilities	-	6,035	(6,035)
Contractual services	-	6,842	(6,842)
Transportation	-	4,047	(4,047)
Indirect costs	-	11,700	(11,700)
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	351,948	33,349	318,599
Insurance	-	860	(860)
Advertising	-	-	-
Telephone and internet	-	780	(780)
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	502	(502)
Depreciation	-	-	-
TOTAL EXPENSES	351,948	72,147	279,801
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Community Services Block Grant
Grant #42700-040-00000106025
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 121,243	\$ 121,243	\$ -
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
In-kind	-	-	-
TOTAL SUPPORT	121,243	121,243	-
EXPENSES:			
Salaries and wages	-	878	(878)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	263	(263)
Employee travel	-	-	-
Printing and reproduction	-	-	-
Materials and supplies	-	41,675	(41,675)
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	76,604	(76,604)
Transportation	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	121,243	-	121,243
Insurance	-	-	-
Advertising	-	-	-
Telephone and internet	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	1,823	(1,823)
Depreciation	-	-	-
TOTAL EXPENSES	121,243	121,243	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Low-Income Home Energy Assistance Program
Grant #42700-040-00000104316
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 1,581,110	\$ 1,306,835	\$ 274,275
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	1,581,110	1,306,835	274,275
EXPENSES:			
Salaries and wages	-	77,136	(77,136)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	10,055	(10,055)
Employee travel	-	2,723	(2,723)
Printing and reproduction	-	1,313	(1,313)
Materials and supplies	-	1,387	(1,387)
Food	-	-	-
Rent	-	-	-
Utilities	-	987	(987)
Contractual services	-	19,192	(19,192)
Transportation	-	-	-
Indirect costs	-	20,500	(20,500)
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	1,581,110	1,166,800	414,310
Insurance	-	3,327	(3,327)
Advertising	-	1,067	(1,067)
Telephone and internet	-	1,494	(1,494)
Dues and subscriptions	-	452	(452)
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	402	(402)
Depreciation	-	-	-
TOTAL EXPENSES	1,581,110	1,306,835	274,275
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Low-Income Home Energy Assistance Program - ARPA
Grant #42700-040-00000104335
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 978,406	\$ 959,329	\$ 19,077
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	978,406	959,329	19,077
EXPENSES:			
Salaries and wages	-	51,573	(51,573)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	8,208	(8,208)
Employee travel	-	355	(355)
Printing and reproduction	-	-	-
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	1,544	(1,544)
Transportation	-	-	-
Indirect costs	-	7,700	(7,700)
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	978,406	889,949	88,457
Insurance	-	-	-
Advertising	-	-	-
Telephone and internet	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
Depreciation	-	-	-
TOTAL EXPENSES	978,406	959,329	19,077
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Low-Income Home Water Assistance Program
Grant #42700-040-00000104330
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 586,679	\$ 318,881	\$ 267,798
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	586,679	318,881	267,798
EXPENSES:			
Salaries and wages	-	28,880	(28,880)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	4,116	(4,116)
Employee travel	-	29	(29)
Printing and reproduction	-	-	-
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	444	(444)
Transportation	-	-	-
Indirect costs	-	12,000	(12,000)
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	586,679	273,412	313,267
Insurance	-	-	-
Advertising	-	-	-
Telephone and internet	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
Depreciation	-	-	-
TOTAL EXPENSES	586,679	318,881	267,798
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
Administrative Services
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	
	1-Oct-21 through 30-Sep-22	1-Oct-21 through 30-Sep-22	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocations	-	222,655	222,655
Other income	-	63,152	63,152
In-kind	-	-	-
TOTAL SUPPORT	-	285,807	285,807
EXPENSES:			
Salaries and wages	-	90,964	(90,964)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	8,740	(8,740)
Employee travel	-	5,339	(5,339)
Printing and reproduction	-	2,310	(2,310)
Materials and supplies	-	3,231	(3,231)
Food	-	5,261	(5,261)
Rent	-	2,400	(2,400)
Utilities	-	3,016	(3,016)
Transportation	-	-	-
Indirect costs	-	67,626	(67,626)
Equipment	-	-	-
Repairs and maintenance	-	3,329	(3,329)
Emergency assistance and client services	-	-	-
Insurance	-	25,448	(25,448)
Advertising	-	-	-
Telephone and internet	-	3,415	(3,415)
Dues and subscriptions	-	2,082	(2,082)
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	3,996	(3,996)
Depreciation	-	9,538	(9,538)
TOTAL EXPENSES	-	236,695	(236,695)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ 49,112	\$ 49,112

***SCHEDULE OF
STATE AWARDS EXPENDED***

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
 SCHEDULE OF STATE AWARDS EXPENDED
 For the Year Ended September 30, 2022

SCHEDULE 11

Grantor/Pass Through Organization/Program Title	Grant Number	Amount Due (To)/ From 9/30/2021	Cash Received	Cash Returned To Grantor	Other Support	Expenses	Unreimbursable Expenses (Other)	Amount Due (To)/ From 9/30/2022
STATE AWARDS EXPENDED								
Georgia Department of Human Services:								
Community Services Block Grant	42700-040-00000097484	\$ 60,967	\$ 60,967	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services Block Grant	42700-040-00000104323	-	247,834	28,368	-	268,445	-	48,979
Community Services Block Grant CARES	42700-040-00000105842	-	52,346	-	-	72,147	-	19,801
Community Services Block Grant DISASTER	42700-040-00000106025	-	95,555	-	-	121,243	-	25,688
Low-Income Home Energy Assistance Program ARPA	42700-040-00000104335	-	978,406	-	-	959,329	-	(19,077)
Low-Income Home Energy Assistance Program	42700-040-00000104316	-	1,359,402	-	-	1,306,835	-	(52,567)
Low-Income Home Water Assistance Program	42700-040-00000104330	-	586,679	-	-	318,881	-	(267,798)
Total Georgia Department of Human Services		60,967	3,381,189	28,368	-	2,727,999	-	(244,974)
Georgia Environmental Finance Authority:								
Weatherization - HHS ARPA	DOER-WX-HHS-ARPA-2021-22	-	73,020	-	-	74,517	-	1,497
Weatherization - DOE	DOER-WX-DOE-2022/23	-	35,906	-	-	58,387	-	22,481
Weatherization - DOE	DOER-WX-DOE-2022/23	-	49,999	-	-	67,765	17,766	-
Weatherization - DOE	DOER-WX-DOE-2021/22	2,316	2,412	96	-	-	-	-
Weatherization - HHS	DOER-WX-HHS-2020/21	7,634	7,634	-	-	-	-	-
Weatherization - HHS	DOER-WX-HHS 2021-22	-	84,933	-	-	110,079	-	21,045
Total Georgia Environmental Finance Authority		9,950	253,904	96	-	310,748	21,867	45,023
TOTAL STATE AWARDS EXPENDED								
		\$ 70,917	\$ 3,635,093	\$ 28,464	\$ -	\$ 3,038,747	\$ 21,867	\$ (199,951)

***SCHEDULE OF AUDITED
COST ALLOCATION AND ADMINISTRATIVE COSTS***

SCHEDULE 12

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
SCHEDULE OF AUDITED COST ALLOCATION AND ADMINISTRATIVE COSTS
For the Year Ended September 30, 2022

Programs	Direct Salaries & Wages Allocation Base	Allocation Percentage	Administrative Services	Calculated Allocation Costs	Reported Allocation Costs	Variance Over/(Under)
CSBG	\$ 62,772	24%	236,695	\$ 57,154	\$ 171,700	\$ 114,546
LIHEAP	128,709	50%	236,695	117,190	28,200	(88,990)
LIHWAP	28,880	11%	236,695	26,295	12,000	(14,295)
Weatherization - DOE	10,234	4%	236,695	9,318	4,749	(4,569)
Weatherization - HHS	29,366	11%	236,695	26,740	6,006	(20,734)
Total	\$ 259,961	100%		\$ 236,697	\$ 222,655	\$ (14,042)

SECTION III

***REPORTS REQUIRED BY GAO
GOVERNMENT AUDITING STANDARDS***

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
**West Central Georgia
Community Action Council, Inc.**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **West Central Georgia Community Action Council, Inc.** (the "Council" - a nonprofit organization), which comprise the statement of financial position as of September 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated March 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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 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 have not been 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 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 the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



The Council's Response to Findings

The Council's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Decatur, Georgia
March 28, 2023

Clausell & Associates, CBI, P.C.

SECTION IV

REPORTS REQUIRED BY THE UNIFORM GUIDANCE

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
**West Central Georgia
Community Action Council, Inc.**

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

We have audited **West Central Georgia Community Action Council, Inc.**'s (the "Council", a nonprofit organization) compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2022. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the Authority 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 the Authority'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 agreement as applicable to the Authority's federal programs.

Auditor's 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 the Authority'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 GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance 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. 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 judgement made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 the Authority'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 the Council 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 the Council'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 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 the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all 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 may exist that were not been identified.

Our audit was designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly no such opinion is expressed. 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.

Decatur, Georgia
March 28, 2023

Claussell & Associates, CBI, P.C.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE
September 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenses	Non-Federal Expenses	Total
Department of Health and Human Services					
Georgia Environmental Finance Authority					
Weatherization - HHS	93.568	DOER-WX-HHS 2021-22	\$ 110,079	-	\$ 110,079
Weatherization - HHS ARPA	93.568	DOER-WX-HHS-ARPA 2021-22	74,517	-	74,517
			<u>184,596</u>		<u>184,596</u>
Georgia Department of Human Services:					
Low-Income Household Water Assistance Program	93.499	42700-040-0000104330	318,881	-	318,881
Low-Income Home Energy Assistance Program ARPA	93.568	42700-040-0000104335	959,329	-	959,329
Low-Income Home Energy Assistance Program	93.568	42700-040-0000104316	1,306,835	-	1,306,835
			<u>2,266,164</u>		<u>2,266,164</u>
COVID-19 Community Services Block Grant	93.569	42700-040-0000105842	72,147	-	72,147
Community Services Block Grant DISASTER	93.569	42700-040-0000106025	121,243	-	121,243
Community Services Block Grant	93.569	42700-040-0000104323	268,445	-	268,445
			<u>461,835</u>		<u>461,835</u>
Total Department of Health and Human Services			<u>3,046,880</u>	-	<u>3,046,880</u>
Department of Energy					
Georgia Environmental Finance Authority					
Weatherization - DOE	81.042	DOER-WX-DOE-2022/23	58,387	-	58,387
Weatherization - DOE	81.042	DOER-WX-DOE-2021/22	67,765	-	67,765
			<u>126,152</u>		<u>126,152</u>
Total Department of Energy			<u>3,357,628</u>	-	<u>3,357,628</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE					
			-	187,623	187,623
TOTAL STATE AND OTHER FINANCIAL ASSISTANCE					
			\$ 3,357,628	\$ 187,623	\$ 3,545,251

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER
FINANCIAL ASSISTANCE
For the Year Ended September 30, 2022

NOTE A - GENERAL

The accompanying Schedule of Expenditures of Federal Awards and Other Financial Assistance (the Schedule) presents the activity of all financial assistance programs of the Council. All financial assistance received directly or indirectly from Federal, State, and Local agencies is included in the Schedule.

NOTE B - BASIS OF PRESENTATION

The accompanying Schedule includes the federal award activity of the Council under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of the 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 operations of the Council, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Council. See Note O for reconciliation to financial statements.

NOTE C - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on an other comprehensive basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE D - INDIRECT COST RATE

The Council has not elected to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

SECTION V

***SCHEDULE OF
FINDINGS AND QUESTIONED COSTS
AND CORRECTIVE ACTION PLAN***

Summary of Auditor's Results

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS			
#	INQUIRY	RESULTS	REFERENCE(S)
FINANCIAL STATEMENTS			
1	Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified Opinion	Report Pg(s). 2-4
2	Internal control over financial reporting: <ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	No Yes	Report Pg(s). 37-38 Report Pg(s). 37-38
3	Noncompliance material to financial statements noted:	No	Report Pg(s). 37-38
FEDERAL AWARDS			
1	Internal control over major programs: <ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	No None Reported	Report Pg(s). 40 - 41 Report Pg(s). 40 - 41
2	Type of auditor's report issued on compliance for major programs:	Unmodified Opinion	Report Pg(s). 40 - 41
3	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No	Report Pg(s). 40 - 41
4	Identification of Major Programs:	<ul style="list-style-type: none"> • LIHEAP CFDA # - 93.568 	
5	Dollar threshold used to distinguish between type A and type B programs:	<ul style="list-style-type: none"> • \$750,000 	
6	Auditee qualified as low-risk auditee?	Yes	
SECTION II - FINANCIAL STATEMENT FINDINGS			
1	Financial Statement Findings:	Yes	Report Pg(s). 47
SECTION III - FEDERAL AWARD FINDINGS			
1	Federal Award Findings:	None Reported	N/A

SECTION VI

***SUMMARY SCHEDULE OF PRIOR YEARS'
AUDIT FINDING AND CORRECTIVE
ACTION PLAN***

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS AND CORRECTIVE ACTION PLAN
Financial Statements Finding
September 30, 2022

Comment #2022-001

**INTERNAL CONTROLS OVER FINANCIAL STATEMENT PREPARATION, DISCLOSURES AND
RECONCILIATION PROCEDURES SHOULD BE IMPROVED**
GENERAL

Repeat

Condition:

Management is responsible for the preparation and fair presentation of its financial statements and related disclosures in accordance with generally accepted accounting principles (GAAP), the schedule of expenditures of federal awards (SEFA), other reporting as required by the Uniform Guidance (Single Audit Act), and the implementation of new accounting standards. However, we provided assistance to management in the preparation of the financial statements, disclosures and the SEFA. While management demonstrated efforts to improve its accounting processes, there was still a need for significant adjustments proposed during the audit process to properly state various assets, liabilities, revenue and expense accounts and to the related disclosures.

Context:

Review of the internal controls related to financial statement preparation in accordance with *Government Auditing Standards* and as required by generally accepted accounting principles (GAAP).

Criteria:

Controls should be in place to ensure that financial statements are prepared in accordance with GAAP.

The auditee must prepare financial statements that reflect its financial positions, results of operations or changes in net assets, and where appropriate, cash flows for the fiscal year ended. [2 CFR §200.510(a)].

The financial management system of each non-Federal entity must provide for comparison of expenditures with budget amounts for each Federal award. [2 CFR §200.302(b)(5)], [2 CFR §200.303 (a)].

Effect:

Management may not be able to obtain complete and accurate financial statements on an interim or fiscal year basis to be used for internal or external reporting purposes on a timely basis. Lack of effective GAAP based financial statements and budgeting can lead to budget overruns or inefficient use of federal and state grant funds.

Cause:

Inadequate staffing and training of personnel in the accounting department and the review and approval of financial statements after preparation. Continual changes in accounting standards in recent years and turnover in various key accounting areas.

WEST CENTRAL GEORGIA COMMUNITY ACTION COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS AND CORRECTIVE ACTION PLAN
Financial Statement Finding
September 30, 2022

Comment #2022-001

**CONTROLS OVER FINANCIAL STATEMENT PREPARATION, DISCLOSURES AND
RECONCILIATION PROCEDURES SHOULD BE IMPROVED**

GENERAL

Repeat

(Continued)

Recommendation:

The degree to which assistance in the preparation of the financial statements and the related disclosures by independent auditor is a control deficiency is determined by the knowledge and expertise of those in the organization who are charged with the responsibility of financial reporting. As a result, it is our recommendation that key personnel that have a role in the financial reporting process continue to review the functionality of their financial accounting system to see where improvements can and should be made prior to the audit process. The overall grant reporting capabilities can be enhanced with reviews of accounting policies and procedures. The board of directors should or may require GAAP based financial statements during interim reporting periods and specifically when a significant grant or contract is closed and a new program year begins.

Views of Responsible Officials and Planned Corrective Actions:

Management acknowledges that assistance was provided to the agency in the preparation of the financial statements. However, Management is fully confident in the knowledge, skills and abilities of its current key staff, as well as its current financial management system to perform and comply with all GAAP procedures/processes/standards. Key staff will participate in training to ensure that we fully understand our responsibilities related to financial statement preparation.

SECTION VI

***SUMMARY SCHEDULE OF PRIOR YEARS'
AUDIT FINDING AND CORRECTIVE
ACTION PLAN***

West Central Georgia Community Action Council, Inc.
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN
 September 30, 2022

Comment Description and Number	Corrected Yes/No	In-Processing of Correcting	Further Action Warranted	Amount of Questioned Cost	Corrective Action Plan
Findings Required to be Reported By Government Auditing Standards					
Audit Report for the Year Ended September 30, 2020					
2020-001 Internal Controls Over Financial Statement Preparation and Reconciliation Procedures Should Be Improved	No	Yes	Yes	None	See current year comment #2022-001.