



# employment for seniors

4500 East Broad Street Columbus, Ohio 43213 (614) 863-1219 FAX (614) 863-1358

[www.employseniors.org](http://www.employseniors.org)

[info@employseniors.org](mailto:info@employseniors.org)

Celebrating Over 40 Years of Service

Joseph R. Weaver, CPA  
2479 East Main Street  
Columbus, Ohio 43209

Gentlemen:

We are providing this letter in connection with your reviews of the statements of assets, liabilities, and net assets – modified cash basis of Employment for Seniors, Inc. as of December 31, 2014 and 2013, and the related statements of revenue, expenses and increase in net assets – modified cash basis, and of changes in net assets – modified cash basis for the years ended December 31, 2014 and 2013, for the purpose of expressing limited assurance that there are no material modifications that should be made to the statements in order for them to be in conformity with the modified cash basis of accounting described in Note 2 to the financial statements.

We confirm that we are responsible for the fair presentation in the financial statements of financial position and results of operations, in conformity with the modified cash basis of accounting described in Note 2 to the financial statements.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person using the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of June 1, 2015, the following representations made to you during your reviews:

1. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting described in Note 2 to the financial statements.
2. We have made available to you all:
  - a. Financial records and related data.
  - b. Minutes of the meetings of trustees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.



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4. We acknowledge our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting.
5. We acknowledge our responsibility for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
7. We have no knowledge of any fraud or suspected fraud affecting the entity involving management or others where the fraud could have a material effect on the financial statements, including any communications received from employees, former employers, or others.
8. We have no plans or intentions that may materially affect the carrying amounts or classification of assets and liabilities.
9. There are no material losses that have not been properly disclosed in the financial statements.
10. None of the following exist:
  - a. Violations or possible violations of laws or regulations, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Unasserted claims or assessments that must be disclosed in accordance with Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 450, Contingencies*, and we have not consulted a lawyer concerning litigation, claims, or assessments.
  - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450.
11. The Organization has satisfactory title to all owned assets, and there are no liens, or encumbrances on such assets, nor has any asset been pledged as collateral.
12. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.





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13. The following have been properly recorded or disclosed in the financial statements:
- Related party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - Guarantees, whether written or oral, under which the Organization is contingently liable.
  - Significant estimated and material concentrations known to management that are required to be disclosed in accordance with the FASB ASC 275, *Risks and Uncertainties*. [Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.]
14. We are in agreement with the adjusting journal entries you have recommended, and they have been posted to the Organization's accounts.
15. To the best of our knowledge and belief, no events have occurred subsequent to balance-sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
16. We have responded fully and truthfully to all inquiries made to us by you during your review.

Sincerely,

6/1/2015  
Date

Carol A. Ventresca  
Carol A. Ventresca, Executive Director

6/1/2015  
Date

Jeffrey C. Brenner  
Jeffrey C. Brenner, Treasurer