



employment for seniors

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, 2015 and 2014, 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, 2015 and 2014, for the purpose of obtaining limited assurance as a basis for reporting whether you are aware of any material modifications that should be made to the financial statements in order for them to be in accordance with 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 6, 2016, the following representations made to you during your reviews:

1. We have fulfilled our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting as set out in the terms of the engagement.
2. We have made available to you all:
 - Financial records and related data.
 - Minutes of the meetings of trustees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - Additional information you have requested from us for the purpose of the review.
 - Unrestricted access to company personnel from which you determined it necessary to obtain review evidence.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.



employment for seniors

Joseph R. Weaver, CPA

Page 2

4. All material transactions have been recorded and have been properly reflected in the financial statements.
5. There are no uncorrected misstatements.
6. We acknowledge our responsibility for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
7. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
8. 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 employees, or others.
9. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
10. The following have been properly recorded or disclosed in the financial statements:
 - Related-party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
 - Guarantees, whether written or oral, under which the organization is contingently liable to a bank or other lending institutions.
 - Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275, *Risks and Uncertainties*.



employment for seniors

Joseph R. Weaver, CPA

Page 3

11. There are no-
 - Known or suspected instances of noncompliance with laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - Actual or possible claims or assessments that are probable of assertion and must be disclosed in accordance with FASB ASC 450, *Contingencies*. We have not consulted a lawyer concerning litigations, claims, or assessments.
 - Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*.
12. 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.
13. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
14. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
15. We are in agreement with the adjusting entities you have recommended, and they have been posted to the Organization's account.
16. No events have occurred subsequent to the date of the Organization's financial statements and through the date of this letter that would require adjustments to, or disclosure in, the aforementioned financial statements.
17. We have responded fully and truthfully to all inquiries made to us by you during your review.



employment for seniors

18. In regards to the financial statement preparation and tax return preparation services performed by you, we have:

- Assumed all management responsibilities.
- Overseen the services by designating an individual who possesses suitable skill, knowledge, and/or experience.
- Evaluated the adequacy and results of the services performed.
- Accepted responsibility for the results of the services.

Sincerely,

June 6, 2016
Date

Carol A. Ventresca
Carol A. Ventresca, Executive Director

JUNE 6, 2016
Date

Jeffrey C. Brenner
Jeffrey C. Brenner, Treasurer