

Lancaster County Office of Aging Senior Centers Audit Report

For the period of July 1, 2021, through June 30, 2023



Lisa K. Colón
Lancaster County Controller

**Lancaster County Office of Aging Senior Centers
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For the period of July 1, 2021, through June 30, 2023**

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Controller's Office

150 North Queen Street
Suite #710
Lancaster, PA 17603
Phone: 717-299-8262
www.lancastercountypa.gov

Controller
Lisa K. Colón

November 14, 2024

Thomas Martin
Executive Director
Lancaster County Office of Aging
150 N. Queen St. Suite #415
Lancaster, PA 17603-3562

Mr. Thomas Martin:

Attached is the audit report for the Lancaster County Office of Aging Senior Center Audit as prepared by the Lancaster County Controller's Office. The examination period, for the audit procedures, was performed covering the period between July 1, 2021, through June 30, 2023. The Controller's Office examined the activity and operations, including the accounting and internal control systems surrounding the Office of Aging Senior Centers, in accordance with any applicable State, County, and local laws, policies and regulations.

While conducting our audit, we noted issues of non-compliance, that allows opportunity for strengthening internal controls and operating efficiency. They are presented within the report under *Audit Findings & Observations*.

Please note, it is the responsibility of the Office of Aging, it's Executive Director, the Senior Center Program Director, and office management to ensure compliance with any and all applicable State and local laws, policies and regulations, as well as County policy in place. We do not express an opinion or provide any assurance on the information examined because the limited procedures executed do not provide us with sufficient evidence to express an opinion.

The Controller's Office acknowledges the cooperation and commitment of the Office of Aging, the Senior Center Program Director, Lisa Paulson, her office, and each individual Senior Center in assisting with this audit. Your help and the help of your staff were instrumental to the performance and completion of this audit in a timely manner.

This report is intended for the information and use of the Office of Aging and its management and is not intended to be and should not be used by anyone other than the specified party without consent. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Lisa K Colón
Lancaster County Controller
jdg

CC: Board of Commissioners



Lancaster County Office of Aging Senior Centers
Relevant Audit Notes
For the period of July 1, 2021, through June 30, 2023

Note A – OFFICE OF AGING MISSION STATEMENT

The mission of the Lancaster County Office of Aging is to provide needed assistance to older persons and their families in the most appropriate and least restrictive manner, enabling them to maintain dignity and independence. Individuals may be asked to share in the cost of services, depending upon their financial resources.¹

Note B – DESCRIPTION OF THE OFFICE OF AGING

The Lancaster County Office of Aging, located in suite 415 of the 150 North Queen Street Lancaster County Government Center building in the City of Lancaster, is a County owned and operated facility, and it is governed by the County Commissioners. The Executive Director of the Office of Aging is Thomas Martin, his Deputy Director is Kristen Jones, the Senior Center Program Director is Lisa Paulson, the Fiscal Officer is Cindy Achille, and the Contracts Manager is Tiffany Rice. Executive Director, Thomas Martin has been in his role since November 2016.

In accordance with the Pennsylvania Department of Aging, the Lancaster County Office of Aging’s mission for the Health and Wellness program is to promote healthier lifestyles among older Pennsylvanians through the implementation of evidence-based programs. Evidence-based disease prevention and health promotion programs reduce the need for more costly medical interventions, support older adults in making lifestyle changes to improve their health and empower older adults with the information they need to age well. Senior Centers are located throughout Lancaster County. The centers offer participants aged 60 and above an opportunity for socialization, education, exercise, nutrition and many other programs and benefits. There is no cost to attend a Senior Center, but seniors may donate towards the cost of the noon meal. If transportation is needed, Red Rose Transportation Authority (RRTA) senior shared ride is available, and Office of Aging pays the fee.

There are nine Lancaster County Office of Aging Senior Centers. Only two of the nine Senior Centers (Millersville Senior Center and LCOA Virtual Connections) are managed directly by the Office of Aging and the remaining seven Senior Centers are subcontracted to external organizations for a period of three years at a time. The seven subcontracted centers are Community Action Partnership Columbia Senior Center (“CAP Columbia”), Community Action Partnership Lancaster Senior Center (“CAP Lancaster”), Elizabethtown Area Senior Center (“GEARS”), Lancaster Rec Senior Center (“LRC”), Lititz Senior Center (“EARS”), Next Generation Solanco Senior Center (“Next Gen”), and the Spanish American Civic Association (“SACA Senior Center”).

Senior Centers are appropriate for independent participants that are age 60 and above or for a spouse of a participant, when the spouse is younger than age 60. Senior Center participants must

¹ <https://lancoaging.org/161/Senior-Centers>

Lancaster County Office of Aging Senior Centers
Relevant Audit Notes (*continued*)
For the period of July 1, 2021, through June 30, 2023

Note B – DESCRIPTION OF THE OFFICE OF AGING (*continued*)

be independent. Being independent includes the ability of a participant to make his/her own decisions, understanding medical conditions, medications, and ability to understand and sign documents needed for the center. Participants must understand how to use the transportation system appropriately and to follow the Senior Center rules. Participants must be socially appropriate and not disruptive towards other participants or staff. Senior Centers do not provide cueing, reminders, supervision, or hands on assistance, and are not able to accommodate a senior that needs a caregiver while attending the center. Participants must be able to ambulate independently and safely with or without an assistive device and be able to evacuate the building independently and in an acceptable time frame.¹

Note C – SCOPE AND PROCEDURES OF AUDIT

The period of review is July 1, 2021, through June 30, 2023.

The Controller’s Office obtained a full understanding of the controls in place, their functions, control operators and the level of segregation surrounding the Senior Center expenditures invoiced to the Lancaster County Office of Aging.

A selection of expenditures was selected from the seven subcontracted Senior Centers for testing. The Controller’s Office selected travel expenditures, rent expenditures, payroll expenditures, office expenditures and Co-Pilot software expenditures to test.

The sample size was made accordingly to minimize sampling risk to the lowest level and ensure each item of the population had a fair and equal chance of selection.

Note D – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lancaster County Office of Aging reports on the cash-basis of accounting. Under the cash basis of accounting, revenues are recognized when received and expenses are recognized when the disbursements are made.

Note E – OBJECTIVES OF AUDIT

The overall objective of the audit was to determine the accuracy and adherence of the financial affairs and responsibilities of the Senior Centers to the Office of Aging. This includes:

- Ensuring the control environment is effective
- Ensuring expenditures are legitimate, accurately, and properly recorded and made in accordance with policy
- Identifying any indication of error, fraud or abuse

¹ <https://lancoaging.org/161/Senior-Centers>

Lancaster County Office of Aging Senior Centers
Relevant Audit Notes (*continued*)
For the period of July 1, 2021, through June 30, 2023

Note F – OBSERVATIONS, FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

The Controller reported certain observations and findings along with recommendations for improvement as a result of the examination performed over financial affairs and responsibilities of the Senior Centers. The Office of Aging provided responses to these observations and findings. The sections detailing both follow this note.

Lancaster County Office of Aging Senior Centers
Audit Findings & Observations
For the period of July 1, 2021, through June 30, 2023

This section of the report presents the findings and observations that resulted from our audit procedures. A finding may be a result of an underlying control deficiency, whether evaluated on an individual basis or in the aggregate. As such, to determine their impact to the audit objective, the magnitude of impact, likelihood of occurrence and the nature of the deficiency should be carefully considered, if a deficiency exists. Following the findings and observations, we provide recommendations to correct the described occurrences.

Background:

Each month, the Senior Centers submit their invoices to the Office of Aging for reimbursement of various expenditures incurred during the month. Acceptable expenditures include payroll expenses, rent and utilities, telephone, cable and internet, printing, postage, office supplies, program/operation expenses, travel expenditures, administrative costs, and Co-Pilot software licensing expenses (the software is used by the Senior Center to track attendance and client information). A portion of the expenditures are paid by the Office of Aging, according to the Senior Center's budget. When the Office of Aging receives the invoices, Lisa Paulson, Senior Center Program Director, reviews and signs off on the invoices. Another member of the Office of Aging writes up a Voucher Form to submit to Thomas Martin, Executive Director, who approves the Voucher Form before submitting to the Controller's Office for payment.

Observation #1: Senior Center Over-Invoicing the Office of Aging for Various Expenditures

Office Expense Test

Senior Center A

When performing the Office Expense Test, the Controller's Office identified Senior Center A over-invoiced the Office of Aging a total of \$304.62 between telephone, internet, and Crystal Springs water expenses. Between April 2022, November 2022 and April 2023, Senior Center A invoiced the Office of Aging a total of \$1,025.96 for telephone and internet expenses. However, only \$796.49 of the expenditures invoiced was vouched to supporting documentation provided by the Senior Center. Between December 2021, April 2022, June 2022, August 2022, February 2023 and March 2023, Senior Center A invoiced the Office of Aging a total of \$655.07 for Crystal Springs water expenses. However, the Controller's Office recalculated a total of \$579.92 from the supporting documentation provided by the Senior Center.

Senior Center D

When performing the Office Expense Test, the Controller's Office identified a \$674.44 overpayment to Senior Center D. Between August 2022, September 2022, December 2022, and May 2023, a total of \$3,252.97 was invoiced to the Office of Aging. However, only \$2,578.53 of the expenditure invoiced was vouched to supporting documentation provided by the Senior Center.

Lancaster County Office of Aging Senior Centers
Audit Findings & Observations (continued)
For the period of July 1, 2021, through June 30, 2023

Observation #1: Senior Center Over-Invoicing the Office of Aging for Various Expenditures (continued)

Travel Expense Test

Senior Center A

When performing the Travel Expense Test, the Controller's Office identified the Office of Aging overpaid Senior Center A \$11.65 in travel expenses during the month of August 2021. The total amount Senior Center A invoiced the Office of Aging was \$84.45. However, the Controller's Office recalculated a total of \$72.80 in travel expenses.

Payroll Expense Test

Senior Center A

While performing the Payroll Expense Test, the Controller's Office identified a net overpayment of \$438.13 between the six months selected for testing (August 2021, October 2021, December 2021, September 2022, December 2022 and March 2023). In March 2023, the total amount invoiced to the Office of Aging was vouched dollar for dollar to the payroll stubs provided by Senior Center A. During December 2021 and September 2022, an overpayment of \$1,418.98 was identified. However, for the months of August 2021, October 2021 and December 2022, Senior Center A under-invoiced the Office of Aging a total of \$980.85. All differences were netted together, resulting in an overpayment in payroll expenses.

Senior Center B

When performing the Payroll Expense Test, the Controller's Office identified a net overpayment of \$1,249.33, between the months of June 2022 and June 2023. During the month of June 2022, Senior Center B under-invoiced the Office of Aging \$14.17. However, during the month of June 2023, Senior Center B invoiced the Office of Aging \$3,823.75. The Controller's Office was only able to vouch \$2,560.25 of payroll expense during the month, causing an overpayment of \$1,263.50 for the month of June 2023. The differences in both months were netted together, resulting in an overpayment in payroll expenses.

Senior Center C

When performing the Payroll Expense Test, the Controller's Office identified a net-overpayment of \$43.63 during the month of July 2022. The Controller's Office identified Senior Center C invoiced the Office of Aging \$1,637.60 for staff #1, \$1,064.06 for staff #2, and \$421.57 for the supervisory staff. However, the Controller's Office recalculated payroll expenses as \$1,176.57 for staff #1, \$1,670.53 for staff #2, and \$232.50 for the supervisory staff. The differences were netted together, resulting in an overpayment in payroll expenses.

Lancaster County Office of Aging Senior Centers
Audit Findings & Observations (*continued*)
For the period of July 1, 2021, through June 30, 2023

Observation #2: Senior Center Unable to Produce Receipts to Support Expenses

Office Expense Test

Senior Center B

When performing the Office Expense Test, Senior Center B was unable to provide supporting documentation for office expenses totaling \$2,859.68. The unverified expenses comprised of several months of outside speaker fees totaling \$1,265.00 and program expenses totaling \$1,594.68.

Senior Center D

When performing the Office Expense Test, Senior Center D was unable to provide receipts to support the operation program expenses for the months of July 2021, September 2021, and June 2022, and office supplies for the months of August 2021, February 2022, and April 2022, totaling \$3,028.77.

Payroll Expense Test

Senior Center C

During the months of March 2023 and May 2023, the Controller's Office identified Senior Center C invoiced the Office of Aging for supervisory staff payroll expenses, totaling \$1,642.22, between both months. However, upon inspection of the employee timesheets for the months of March and May 2023, there was no indication of any hours worked by the supervisory staff. A total of \$1,642.22 of payroll expenses were paid out by the Office of Aging that were either not worked or not included with the monthly timesheets provided during the audit.

Senior Center D

During the performance of the Payroll Expense Test, Senior Center D was unable to provide receipts to support the payroll expense for the months of August 2021, December 2021, May 2022, July 2022 and August 2022, totaling \$15,656.39.

Rent Expense Test

Senior Center D

When performing the Rent Expense Test, Senior Center D was unable to provide receipts to support the electric utilities invoiced to the Office of Aging for the months of December 2021 and July 2022 totaling \$2,850.00. A spreadsheet from the landlord of the Senior Center was provided with the invoice amounts and balance due. However, no actual invoices or cancelled checks were provided to support the utility expenses or whether they were paid out.

Lancaster County Office of Aging Senior Centers
Audit Findings & Observations (*continued*)
For the period of July 1, 2021, through June 30, 2023

Observation #3: Insufficient, Incomplete, and/or Handwritten Receipts Provided

Office Expense Test

Senior Center B

When performing the Office Expense Test, Senior Center B provided incomplete supporting documentation to the Controller's Office. Parts of the documentation appeared to be cut off, which included the dollar amount of the expense, and a handwritten invoice was provided to support the November 2022 program expenses, totaling \$50.00.

Senior Center D

When performing the Office Expense Test, Senior Center D provided documentation as backup to support office expenses which were insufficient to the audit. Select documentation provided by Senior Center D included hand written receipts listing the job type, amount, and the vendors name, Amazon confirmation emails for purchases that had dates cut-off and/or an itemized receipt was not included within the email, check stubs of payments were also provided with missing information, such as the name of the payee, amount, dates, and some instances where Senior Center D manually crossed out the date and handwrote a different date.

Observation #4: A \$1,500.00 Hiring Bonus was Included in the Payroll Expenses

Payroll Expense Test

Senior Center B

When performing the Payroll Expense Test, the Controller's Office identified that a \$1,500.00 sign-on lump sum (hiring bonus) was paid out to a full-time Senior Center B employee on September 2022. The employee's start date aligned with the date the bonus was paid out.

**Lancaster County Office of Aging Senior Centers
Audit Responses
For the period of July 1, 2021, through June 30, 2023**

Based on the Audit Findings & Observations section of this report, the Controller's Office provides an opportunity for management to respond to audit findings and/or observations. This section represents the responses from the Lancaster County Office of Aging to the findings and/or observations, as deemed necessary, identified in the previous section. This audit report was made available to the Lancaster County Office of Aging on October 21st, 2024.

SENIOR CENTER A

A. In response to Observation #1: Senior Center Over-Invoicing the Office of Aging for Various Expenditures

The Office of Aging was not aware that we were overbilled. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

SENIOR CENTER B

A. In response to Observation #1: Senior Center Over-Invoicing the Office of Aging for Various Expenditures

The Office of Aging was not aware that we were overbilled. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

B. In response to Observation #2: Senior Center Unable to Produce Receipts to Support Expenses

The center should have receipts/invoices for office expenses and speaker. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

Lancaster County Office of Aging Senior Centers
Audit Responses (*continued*)
For the period of July 1, 2021, through June 30, 2023

C. In response to Observation #3: Insufficient, Incomplete, and/or Handwritten Receipts Provided

The center should have receipts/invoices for office expenses and speaker. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

D. In response to Observation #4: A \$1,500.00 Hiring Bonus was Included in the Payroll Expenses

The Office of Aging did not approve a hiring bonus, and it is not in the contract specifying that a contractor can provide a bonus of any type. The budget sheet does not provide a place for this type of expenditure. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

SENIOR CENTER C

A. In response to Observation #1: Senior Center Over-Invoicing the Office of Aging for Various Expenditures

The Office of Aging was not aware that we were overbilled. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

B. In response to Observation #2: Senior Center Unable to Produce Receipts to Support Expenses

The Office of Aging was not aware that we were overbilled. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

Lancaster County Office of Aging Senior Centers
Audit Responses (*continued*)
For the period of July 1, 2021, through June 30, 2023

SENIOR CENTER D

A. *In response to Observation #1: Senior Center Over-Invoicing the Office of Aging for Various Expenditures*

The Office of Aging was not aware that we were overbilled. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

B. *In response to Observation #2: Senior Center Unable to Produce Receipts to Support Expenses*

The center should have receipts/invoices for office expenses and speaker. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

C. *In response to Observation #3: Insufficient, Incomplete, and/or Handwritten Receipts Provided*

The Office of Aging affirms that incomplete receipts are not acceptable. We will be educating the center managers regarding the findings and what needs to be corrected.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

Lancaster County Office of Aging Senior Centers
Audit Recommendations
For the period of July 1, 2021, through June 30, 2023

Based on identified audit findings, observations and management's responses, the Controller's Office provides the following recommendation(s) to correct and improve such described occurrences listed in the preceding section.

Observation#1: Senior Center Over-Invoicing the Office of Aging for Various Expenditures

Observation #2: Senior Center Unable to Produce Receipts to Support Expenses

Observation #3: Insufficient, Incomplete, and/or Handwritten Receipts Provided

Observation #4: A \$1,500.00 Hiring Bonus was Included in the Payroll Expenses

Controller's Recommendation

The Controller's Office recommends the Office of Aging implement additional internal controls during the process of paying out Senior Center expenditures. It is recommended that the Office of Aging set up an internal policy instructing senior centers to attach supporting documentation when invoicing the Office of Aging for monthly expenses, and that the Office of Aging does not submit any expenses for payment that they are unable to confirm via provided documentation. In doing so, the Office of Aging will be able to trace where and how monies are being spent at the Senior Center and determine if expenses are reasonable, acceptable, accurate, complete, and prevent instances of error, fraud or abuse and over or underpayment of the invoices.

Lancaster County Office of Aging Senior Centers
Audit Summary of Facts
For the period of July 1, 2021, through June 30, 2023

We have performed procedures to assist in evaluating an effective control environment, proper recording and invoicing of Senior Center expenditures, and identifying, if any, occurrences or indications of error, fraud or abuse. The procedures of this internal audit were conducted for the period of July 1, 2021, through June 30, 2023.

Reportable conditions involved issues coming to our attention relating to significant deficiencies or non-compliance that could adversely affect the Lancaster County Office of Aging financial records. These conditions could adversely affect their ability to record and report financial data consistent with standards described by the Executive Director of the Office of Aging and/or those in charge of the financial affairs of the Senior Centers. While conducting our audit, we noted observations which are described in the Audit Findings and Observations Section.

The Controller's Office obtained the budget for the seven Senior Centers selected for testing and performed an Analytic Test to compare the budgets to the actual total yearly amounts invoiced, to evaluate and assess that expenditures were within acceptable and expected ranges. Expenditure accounts with significant differences were selected for substantive testing. The Controller's Office grouped and categorized the accounts for substantive testing as follows: travel expenses, rent expenses, payroll expenses, office expenditures and Co-Pilot software expenses. Various months from each expense category were selected for testing.

Monthly invoices were provided by the Office of Aging and each individual Senior Center was asked to provide supporting documentation, such as receipts for expenditures, and any further inquiries and questions relating to the audit tests.

Procedures in evaluating internal controls included obtaining an understanding of the financial affairs of the Office of Aging (which includes the nature, objectives, applicable policies, and procedures) and assessing areas with higher risk of error (i.e., improper use of funds, over-invoicing the Office of Aging, etc.) and any indication of fraud.

The inherent limitations of any internal control structure and environment may cause errors, irregularities, or inconsistencies to occur and/or not be detected. Our testing would not necessarily disclose all matters of the internal control structure that might be reportable conditions. Included in our audit, we have reported several observations during the performance of the audit.

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 in a timely manner. 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 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.

Lancaster County Office of Aging Senior Centers
Audit Summary of Facts (*continued*)
For the period of July 1, 2021, through June 30, 2023

The Controller's Office identified a net-overpayment of \$754.40, \$2,749.33, \$43.63 and \$674.44 to Senior Center A, B, C and D, respectively. The Controller's Office was also unable to confirm that the expense submissions of \$2,859.68, \$1,642.22 and \$21,535.16 for Senior Center B, C and D, respectively, were permissible or accurate. The Controller's Office determined a lack of internal controls exists within the Office of Aging, resulting in the observations mentioned in the Audit Findings & Observations section of this report. An internal policy instructing Senior Centers how invoices must be submitted to the Office of Aging each month and diligent review by the Office of Aging will prevent the observations identified from occurring. With clear expectations, the Office of Aging will be able to trace where and how monies are being spent at the Senior Center and determine if expenses are reasonable, acceptable, accurate, complete, and prevent instances of error, fraud or abuse and over or underpayment of the invoices.

In future audits, we will continue to re-evaluate the internal controls to ensure that policies and procedures do not become inadequate or ineffective because of changes in conditions or design.

We conducted our audit to obtain a reasonable understanding about whether the accounts tested are free of material misstatement. We did not express an opinion or provide any assurance on the information examined because the limited procedures executed do not allow us sufficient evidence to express an opinion.

**Lancaster County Office of Aging Senior Centers
Controller's Office Summary
For the period of July 1, 2021, through June 30, 2023**

Upon the Office of Aging enacting our recommendations, and processing expenses only with proper documentation provided and reviewed, we believe the Office will continually demonstrate efficient and effective operations regarding the Senior Centers. This will be a direct result of Thomas Martin, Executive Director; Kristen Jones, Deputy Director; Lisa Paulson, Senior Center Program Director; and their dedicated staff's willingness to enact our recommendations and positive changes to ensure improvement is attributed in every aspect of the Office of Aging functions. We are pleased that the Lancaster County Office of Aging was devoted to ensuring the completion of the audit for the period of July 1, 2021, through June 30, 2023.

**Lancaster County Office of Aging Senior Centers
Exhibit A - Audit Engagement Letter
For the period of July 1, 2021, through June 30, 2023**



Controller's Office

150 North Queen Street
Suite #710
Lancaster, PA 17603
Phone: 717-299-8262
www.lancastercountypa.gov

Controller
Lisa K. Colón

February 15, 2023

Lisa Paulson
Senior Center Program Director
Lancaster County Office of Aging
150 N. Queen St. Suite #415
Lancaster, PA 17603-3562

Dear Lisa Paulson:

Please be advised, upon your request, the Lancaster County Controller's Office will provide the Lancaster County Office of Aging internal audit services to examine the activity and operations, including the accounting and internal control systems surrounding the Office of Aging Senior Centers in the late fall of 2023. The audit examination will cover the Office of Aging's fiscal year (July 1st through June 30th) ending 2022 and 2023. We will be conducting an attestation audit in accordance with applicable Government Auditing Standards ("GAGAS") and any applicable State, County, and local laws, policies and regulations. The Controller's Office will plan and perform the audit based on agreed-upon procedures. Our procedures will include obtaining an understanding of the Office of Aging Senior Centers' internal control structure and the control environment surrounding the financial operations of the Senior Centers and compliance with fiscal stipulations of contracts.

As part of the planning stage of the audit, the Controller's Office will determine the focus of the audit through preliminary evaluations of the Office of Aging Senior Centers, assessing the audit risk, and significant developments and regulatory matters.

Prior to the audit walkthrough (audit interview) to gather an understanding of the mission, activities, operations and responsibilities of the Office of Aging Senior Centers, the Controller's Office is requesting the following from you, and/or designated member(s) of your staff:

- any flowchart of current processes
- documentation of internal controls and control owners
- responsibilities of management and employees of the Office of Aging Senior Centers
- a copy of all policies, procedures, and applicable laws and regulations
- a copy of all contracts and agreements between the Office of Aging and the Senior Centers

Once we receive items mentioned above, our office will schedule a date and time for the audit walkthrough, with you and all designated members. If you have any questions, please contact Juan Garcia, Accounting/Auditing Assistant Manager, who will be overseeing the audit process. We appreciate the anticipated cooperation from you and your staff.

Sincerely,

Lisa K. Colón
Lancaster County Controller



**Lancaster County Office of Aging Senior Centers
Exhibit B – Lancaster County Office of Aging Senior Centers List
For the period of July 1, 2021, through June 30, 2023**

LANCASTER COUNTY OFFICE OF AGING SENIOR CENTERS

- | | |
|--|---|
| <p>1. *COLUMBIA SENIOR CENTER
COLUMBIA UNITED METHODIST CHURCH
510 WALNUT ST
COLUMBIA, PA 17512
PHONE: 717-684-4850/FAX: 717-684-3822
MANAGER: BRENDA KELLIHAN
HOURS 7:30AM-1:30PM
E-mail: bkelliehan@caplanc.org</p> <p>2. *ELIZABETHTOWN AREA SENIOR CENTER
70 S. POPLAR ST., P.O. BOX 225
ELIZABETHTOWN, PA 17022-0225
PHONE: 717-367-7984/FAX: 717-361-7235
MANAGER: JESSICA RAUSH
HOURS: 9:00A.M.-4:00P.M.
E-mail: seniorcenter@getintogears.org</p> <p>3. *LANCASTER NEIGHBORHOOD SR. CENTER
33 EAST FARNUM STREET
LANCASTER, PA 17602
PHONE: 717-299-3943/FAX: 717-299-9341
MANAGER: LYDIA PEREZ
HOURS: 7:30A.M.-1:00P.M.
E-mail: lperez@caplanc.org</p> <p>4. *LRC SENIOR CENTER
525 FAIRVIEW AVE.
LANCASTER, PA 17603
PHONE: 717-399-7671/FAX: 717-735-0794
MANAGER: ELAINE CAMPBELL
HOURS: 8:30A.M.-3:00P.M.
E-mail: ecampbell@lancasterrec.org</p> <p>5. *LITITZ SENIOR CENTER
UNITED METHODIST CHURCH
201 E. MARKET ST.
LITITZ, PA 17543
PHONE: 717-626-2800/FAX: 717-626-0662
MANAGER: LUCY N. WEAVER
HOURS: 8:30A.M.-1:00P.M.
MONDAY, WEDNESDAY, THURSDAY
E-mail: lititzseniorcenter@gmail.com</p> | <p>6. MILLERSVILLE SENIOR CENTER
ST. PAUL LUTHERAN CHURCH
222 N. GEORGE ST.
MILLERSVILLE, PA 17551
PHONE: 717-871-9600
MANAGER: STARR BRUBAKER
HOURS: 8:00AM-1:00PM
MONDAY, TUESDAY, WEDNESDAY
E-mail: sbrubaker@co.lancaster.pa.us</p> <p>7. *NEXT GEN SENIOR CENTER
184 S. LIME ST.
QUARRYVILLE, PA 17566
PHONE: 717-786-4770/FAX: 717-786-3330
MANAGER: MICHELE REEVES
HOURS: 8:00AM – 2:00PM
E-mail: nextgenseniorscenter@gmail.com</p> <p>8. *SACA SENIOR CENTER
545 PERSHING AVE.
LANCASTER, PA 17602
PHONE: 717-295-7989/FAX: 717-509-2833
MANAGER: YIRMARES CUEVAS
HOURS: 8:00A.M-2PM.
E-mail: YCuevas@sacapa.org</p> <p>9. LCOA VIRTUAL CONNECTIONS
VIRTUAL SENIOR CENTER
PHONE: 717-299-7979
MANAGER: DEBBIE GROFF
E-mail: Dgroff@co.lancaster.pa.us</p> |
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*Subcontracted Senior Center Programs

ADDITIONAL OFFICE OF AGING STAFF

LISA PAULSON
SENIOR CENTER PROGRAM DIRECTOR
paulsonl@co.lancaster.pa.us

ELLEN WEEKES
SENIOR CENTER HEALTH & WELLNESS SPECIALIST
weekese@co.lancaster.pa.us

KATHY DUFFEY
SENIOR CENTER UNIT CLERICAL SPECIALIST
kduffy@co.lancaster.pa.us

LANCASTER COUNTY OFFICE OF AGING
150 N QUEEN ST. SUITE 415
LANCASTER PA 17603
PHONE : 717-299-7979/ FAX: 717-209-3228