

March 9, 2010

To the Board of Directors
West Central Community Action
Harlan, Iowa

We have audited the financial statements of West Central Community Action for the year ended September 30, 2009 and have issued our report thereon dated March 9, 2010. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 30, 2009, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters.

Significant Audit Findings

Qualitative Aspects of Accounting Principles

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by West Central Community Action are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2009. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Management's estimate of the depreciation expense is based on management's estimate of useful lives. We evaluated the key factors and assumptions used to develop these accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected some but not all such misstatements. In addition, none of the uncorrected misstatements detected as a result of audit procedures were material, either individually or in the aggregate, to the financial statements taken as a whole. The attached schedule summarizes uncorrected misstatements of the financial statements, as well as those material adjustments which were made by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Managements Representations

We have requested certain representations from management that are included in the management representation letter date March 9, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of West Central Community Action and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

WILLIAMS & COMPANY, P.C.



Jeffrey S. Peters, CPA

West Central Community Action Agency
 Analysis of Effect of Passed Adjustments
 September 30, 2009

	Financial Statement Effect - Amount of Over (Under) Statement of:					
	<u>Total Assets</u>	<u>Total Liabilities</u>	<u>Net Assets</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Change in Net Assets</u>
Accrued Interest Receivable	2,559	-	2,559	-	-	-
Cash - Certificate of Deposit	(2,559)		(2,559)			
Total	-	-	-	-	-	-
Effect of PY Unadj. Audit Diff.	-	-	-	-	-	-
Net Audit Differences	-	-	-	-	-	-
Financial Statement Caption	4,185,391	2,146,023	2,039,368	16,550,465	16,425,265	125,200
Net Audit Difference as % of F/S Captions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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	<u>Debit</u>	<u>Credit</u>
To reverse accrued interest income recorded as cash		
Accrued Interest Receivable	\$ 2,559	
Cash - Certificate of Deposit		\$ 2,559