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INDEPENDENT AUDITOR'S SEPARATE LETTER TO MANAGEMENT

June 21, 2019

To Management and the Board of Directors
Juniata Valley Council, Inc.
Boy Scouts of America
Reedsville, PA

In planning and performing our audit of the financial statements of Juniata Valley Council, Inc., Boy Scouts of America as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Juniata Valley Council, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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.

The purpose of this letter is to allow us a forum to discuss some of our additional comments and suggestions for possible improvements to your system of internal controls and operating policies as they relate to accounting and administrative controls. This letter does not affect our report dated June 21, 2019 on the financial statements of Juniata Valley Council, Inc., Boy Scouts of America.

In-Kind Contributions

While performing our audit procedures, we identified one in-kind contribution for a portion of the installation of a new sprinkler system in one of the cabins at the camp that had not been recorded. We would like to remind you to be vigilant for these types of contributions, and to work toward developing a process whereby these items are effectively identified and captured within the accounting system as appropriate.

As part of our audit, we also evaluated the status of findings that we had noted to you during the prior year audit.

Old Outstanding Checks

During the prior year audit, there were a number of old outstanding checks that were over a year old which we had recommended that you follow up on. We were pleased to see that the Council has taken action to follow up on these old items, and encourage you to continue monitoring the reconciliations for any checks that may become stale dated.

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Time-Study & Functional Expense Allocation

Also during the prior year audit, we had noted that a time-study had not been conducted for several years in order to evaluate the functional expense allocation percentages. We were pleased to see that in early November 2018 the Council conducted a time-study in order to update functional allocation percentages for current staffing and job duties. The results of the study revealed slight changes in the percentages from what had been utilized for the past few years, but nothing too significant. We encourage the Council to continue performing time studies every few years, or any time a major change in staffing or realigning of job duties occurs.

Please be aware that a full discussion of all points made above is beyond the scope of this letter. Our intention is to alert you to possible improvements that could be made. Many of our comments have already been discussed with members of your staff, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing our recommendations.

We would like to thank the Council's staff for their excellent cooperation during the audit process, and to thank you for the opportunity of serving Juniata Valley Council, Inc., Boy Scouts of America in a professional capacity.

This letter is intended solely for the information and use of management, the Board of Directors, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

CPA Associates

CPA Associates
Certified Public Accountants
Huntingdon, PA