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Pioneer Chapter
PIAA

To the Board of Directors:

I have looked at the checkbook and bank statements for the calendar year 2021.

Points to consider:

- The checkbook balance at 12/31/21 and the December 31, 2021, bank statement balance agree to each other.
- Dues collected for the year was \$4,380.
- Expenses for the year totaled \$4,070 with two significant costs:
 - Insurance \$1,926
 - Website-related \$1,990
- Membership started the year at 112 and ended at 108 chapter members.

Attached is a summary of the cash receipts and disbursements.

Our engagement did not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the financial statement preparation portion of the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Very truly yours,

Edmund S. Lynch, CPA, MT

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