

210 Carolinian Dr.
Summerville, SC 29485
July 5, 2019

George Blaire Lotz
President,
South Carolina NARFE Federation
33 Pearl Reef Lane
Hilton Head Island, SC 29926

Dear Mr. Lotz:

I have performed an audit of the financial records of the South Carolina NARFE Federation Conference held April 29 to May 1, 2019 in Columbia SC. The purpose of the audit was to determine if the records accurately reflect the financial activity associated with the Conference for the period under review. The audit encompassed the period July 1, 2018 to June 30, 2019. I examined all credit union records, deposit documents, expense records, and the check register for that period. In summary, I found the records to have been well maintained and in order.

I performed the procedures enumerated below in evaluating the receipts and disbursements. The audit was based on the records presented.

REVENUE: Revenue records were verified against deposit records. The deposit amounts on the credit union statements were verified by examining the received checks and other backup material on file. The treasurer used Item Numbers as a means to account for the received checks and maintained a Master List of these Item Numbers.

EXPENSES: Expense records were verified against the credit union statements by examining the records on file. No exceptions were noted. All disbursements were made by check except for a direct disbursement to the credit union (\$16.88) for the purchase of new checks.

My examination was made in accordance with standard (non-GAAP) auditing procedures. The attached 2019 SOUTH CAROLINA NARFE FEDERATION CONFERENCE SUMMARY provides an accurate summary of the 2019 Federation Conference data for the period July 1, 2018 through June 30, 2019.

Ms. Patricia Whitely, Conference Treasurer, has done an excellent job and should be commended for her work. Her records were well maintained, accurate, and easy to understand.

Please feel free to contact me if you have any questions.

Respectfully Submitted,



John J. Pehnella

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cc: Patricia Whitely, Conference Treasurer