

## James W. Kunz

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March 25, 2018

Mr. David Montera  
Pioneer District President  
3995 Blackburn Drive  
West Bloomfield, MI 48323

Dear Mr. Montera:

While performing the external review of the Pioneer District financial statements for 2017, I've made a few observations that I wanted to note for your information. Specifically:

1. The District Treasurer did an excellent job providing receipts and supporting documentation for checks written during the year – much improved since last year. I was pleased to see the use of a check request form, with multiple approval signatures.
2. As I noted last year, I can't tell if anybody else on the Board regularly accesses a portal provided by the banks in order to download and review the monthly bank statements. Such an independent review of the bank statements by a Board Member other than the Treasurer should be performed on a periodic basis.
3. The documentation provided to me for deposits and account transfers is much improved from last year. I spot checked most of the transfers in excess of \$1,000 and was able to confirm that each transfer out of a Pioneer (or QCA) account was deposited to another Pioneer (or QCA) account. The balance sheet appears to be a fair representation of the assets on hand as of December 31<sup>st</sup>.
4. All bank accounts appear to have been reconciled every month, which I applaud.
5. I was pleased to see that activity in the Chase account associated with the Pioneer District credit card ended in March 2017. That activity was difficult to track and review.
6. The District is reporting a little over \$400 in accounts receivable, which seem to relate to reimbursement due from some members of the District. Two of the items that make up this balance are about 120 days old and one is 268 days old as of today. The amounts are small, and may well have been collected by now, but I'd still recommend we reach out to those members and remind them of the money owed to the District, or write off the receivables, if the payments are not truly due to the District.

Again, I'm happy to support the District with this review and related management comments. Feel free to give me a call or shoot me an email if you have any questions or would like any additional information.

Very truly yours,



James W. Kunz

cc: Chris Berry