



American Rottweiler Club Finance Committee

William Ward - Chairman
Lynda Beenen
Lynn Sapadin

January 23, 2009

Board of Directors
American Rottweiler Club

Dear Board Members:

We have examined the attached report entitled "Audit: Disaster (Katrina) Accounts" prepared by ARC Treasurer, Marilyn E. Piusz, including the supporting materials provided with the report. The supporting materials include: 1) three Excel spreadsheets, two of which analyzed bank accounts and a third which was entitled "Disaster (Katrina) Accounts Profit & Loss: 9/19/05 thru 7/16/07"; and 2) eighteen PDF files which contained more than 300 pages of scanned supporting documents and records.

Based upon our examination, we are not aware of any material modifications that should be made to Ms. Piusz report. Our examination is substantially less in scope than a complete audit. All of the materials we examined were provided by Ms. Piusz. We did not independently verify any records with third parties. We understand that Ms. Piusz was not directly involved in the original operations or record-keeping of the ARC Katrina disaster activity and that her analysis was in the nature of an independent third-party review of the project. Her summary includes a complete reconciliation of the two ARC Katrina bank accounts from their inception to closure of those accounts, including verifying individual transactions to supporting documentation. The process Ms. Piusz employed in her analysis appears reasonable and her conclusions supportable based upon the materials we examined.

At the time we concluded our examination Ms. Piusz had not been able to independently verify that the ARC Katrina bank accounts final fund balances, totaling \$16,291.36, had been properly transferred and recorded in the general ARC accounting records. We recommend that the Board verify the propriety of those transfers.

Based upon our examination we recommend that the Board consider adopting detailed Procedures to be utilized for future ARC special projects that involve the collection or payment of funds. Such Procedures will provide helpful operational guidelines for future volunteers who have to manage club funds without the direct involvement of the ARC Treasurer. We will be happy to assist the Board and the ARC Treasurer in drafting such Procedures.

William Ward

Chairman – ARC Finance Committee

After receiving the Financial Records from the former ARC Treasurer, Lynn Lopez, I was able to verify via statements and/or deposit slip that the \$16,291.36 was in fact deposited into the ARC general accounts. These items were copied and forwarded to the ARC Finance Committee. The following was then sent to the Board.

Marilyn E. Piusz, ARC Treasurer

March 10, 2009

Dear Board Members:

We previously reported to the Board the results of our examination of the report entitled "Audit: Disaster (Katrina) Accounts" prepared by ARC Treasurer, Marilyn E. Piusz. At the time we concluded our examination Ms. Piusz had not been able to independently verify that the ARC Katrina bank accounts final fund balances, totaling \$16,291.36, had been properly transferred and recorded in the general ARC accounting records.

Subsequent to the conclusion of our examination, Ms. Piusz received the club's financial records from the previous Treasurer. Ms. Piusz has recently advised us that she has now been able to verify that the ending balances in the Katrina accounts were properly deposited into the ARC general bank accounts. That finding resolves the exception we raised in our previous report regarding those funds. We still recommend that the Board consider adopting detailed Procedures for special projects as discussed in our previous letter.

William Ward

Chairman – ARC Finance Committee