



February 26, 2024

Memorandum:

To: Finance Committee of Rotary District 6960

From: Michael R. Pender, Jr Chairman of the Audit Committee

I have been asked to review the transactions of the Rotary District 6960 financial records for the fiscal year ended June 30, 2023. I am not independent with respect to this activity as I am an active member of Rotary District 6960. Therefore, this report is not intended to be a certified audit conducted under generally accepted auditing standards, nor a review, nor compilation of the financial records. It is based on my years of experience with nonprofit organizations both professionally and as a volunteer. Over these last 48 years I have become familiar with accounting records and transactions enough to be able to identify areas of the records that may seem unusual in nature and be brought to the attention of the finance Committee. I have reviewed the IRS form 990 for the fiscal year June 30, 2023, I have reviewed the financial statements and general ledger provided me by QuickBooks files Rotary District 6960, Rotary District 6960 Youth Exchange, and Rotary District 6960 Simplified Grants.

My conclusion after my review of the documents listed above is that there are no unusual or material transactions that need to be brought to the attention of the finance committee for the fiscal year ended June 30, 2023.

Respectfully,

Michael R. Pender, Jr

Chairman of the District 6960 Audit Committee