

October 1, 2016

Mr. Ken Cidela, Treasurer  
Herons Glen Men's Golf Association  
Herons Glen Golf & Country Club  
N. Ft. Myers, FL 33917

Dear Mr. Cidela:

At your request, I have performed a detailed cash audit of the Herons Glen Men's Golf Association ("HGMGA") records for the period from September 15, 2015 to September 30, 2016.

The audit was conducted in accordance with generally accepted Cash Audit Procedures. Those procedures require that reasonable assurance be obtained to insure that the financial records and procedures are free of misstatements. Documents supporting the financial transactions were examined on a test basis.

In my opinion, the financial reports submitted by the Treasurer present fairly the financial position of the HGMGA and the internal control system is basically sound.

A summary of the recorded and reported financial position of the funds in the HGMGA checking account is as follows:

Beginning Balance, September 15, 2015	\$ 4,114.83
Receipts/Deposits	8,603.71
Expenses/Disbursements	<u>(7,574.96)</u>
Ending Balance, September 30, 2016	<u>\$ 5,143.58</u>

Proof:

Bank Statement Balance, 9/30/16	<u>\$ 5,143.58</u>
---------------------------------	--------------------

Additionally, as noted in last year's report, it is my opinion that Ken Cidela should once again be commended for the quality and accuracy of the files and supporting detail of the books and records of the Association. It certainly made the job of auditing much easier.

Please do not hesitate to contact me if you need further details or explanations.

Sincerely,

Edward L. Hare, CPA, Retired