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May 28, 2009

ACHCA Georgia Chapter
Attn: Mr. Chap Nelson, President
Mr. Troy Churchill, Treasurer
156 Dolly Street
Gray, GA 31032-5306

Re: Analysis of Bank Activity for June 2006 through April 30, 2009

Dear Mr. Nelson:

At your request, we performed an analysis of the bank activity during your time as treasurer of ACHCA. We analyzed the activity in the McKee Credit Union for the period June 2006 through April 30, 2009.

As a part of our analysis we found the following:

- The bank statement balance at April 30, 2009, was \$3,715.73. A deposit of \$648.28 was made on May 12, 2009; this deposit brought the register balance to \$4,364.01.
- We verified that all checks entered in the register agreed to the amounts shown as cleared items on the corresponding monthly bank statements and found no discrepancies.
- We compared the invoices paid with the entries in the check register for both the amounts paid and the payees and found no discrepancies. Copies of the checks mailed to the payees were attached to the invoices in most cases and, where invoices were available, agreed the payee per the checks to the invoices.
- The bank statements do not provide copies of the canceled checks so we are unable to verify that the payees shown on the cancelled checks agree to the invoices.

Based on our analysis of the above we found no discrepancies in the information provided to us. We have performed only the procedures directed by you. Additional procedures could, if performed, yield additional pertinent information.

Sincerely,



Kathy W. Fletcher, CPA

KWF:cmh