

**Big Whitefish Lake Association (BWLA)
Annual Financial Review Procedures
2021**

Work
Performed

- 1 Review the spreadsheet format with the Treasurer for December & the year end.
a. Cross reference receipts to the 12/31/21 report.
b. Cross reference disbursements to the 12/31/21 report.

✓
✓

- 2 Log into the Chase Bank website with the Treasurer
a. Review January 2022 activity and note balances:
1. Checking balance: 35,303.43 Date 1/19/22
2. Savings 7,588.94 Date 11
b. Cross reference bank balances to the January 2022 reports and the running balance in the check book.

✓
✓

- 3 Bank Statements
a. Review bank balances at 12/31/21 and note balances:
1. Checking balance: 22,866.13
2. Savings 7,588.94
b. Cross reference bank balances to the 12/31/21 reports and the check book.

✓
✓

- 4 Review of disbursements, note that all disbursements have been reviewed and approved at the BWLA Board of Directors' meeting throughout the year.
a. Note any checks payable to treasurer or other board members & review support.
b. Review other disbursements on a random basis.

✓
✓

- 5 Review ~~Balance Sheets~~ and Revenues & Expenses for the year to date and note any unusual items or differences.

✓

- 6 Review the backup and security procedures.
a. Flash drive backup
b. Carbonite system backup

✓
✓

7 Other

Review Summary

Summarize your review and any exceptions noted. This form will be presented to the BWLA Board of Directors immediately and reviewed in detail at their next Meeting.

No exceptions noted.

I, MARK JUDGE, of the Big Whitefish Lake Association Board of Directors, has performed the Financial Review Procedures as outlined above. This review satisfies Section 7.1 (c) of the BWLA By-Laws.

Signed Mark A. Judge
Dated 1-19-22