

**Big Whitefish Lake Association (BWLA)  
Annual Financial Review Procedures  
2023**

Work  
Performed

1 Review the spreadsheet format with the Treasurer for December & the year end.  
a. Cross reference receipts to the 12/31/23 report.  
b. Cross reference disbursements to the 12/31/23 report.

EH

2 Log into the Chase Bank website with the Treasurer  
a. Review January 2024 activity and note balances:  
1. Checking balance: 28,199.89 Date 1/4/24  
2. Savings 14,555.93 Date 1/4/24  
b. Cross reference bank balances to the Jan. 2024 reports and the running balance in the check book.

EH

3 Bank Statements  
a. Review bank balances at 12/31/23 and note balances:  
1. Checking balance: 21,512.88  
2. Savings 14,555.93

EH

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.

EH

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

EH

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

EH

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

I, Eric Henderson, 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 

Dated 1/5/2024