

HRCC
Review of Financial Documents
For the Period January 1, 2022 through December 31, 2022

October 8, 2023

To the Board of Directors of the Human Resources Association of the Central Coast:

I reviewed the financial records of the HRCC. This review included records between the period of January 1, 2022 and December 31, 2022.

The areas reviewed included the following:

1. Verification of beginning and ending asset balances to supporting statements.
2. Review of transfers between accounts.
3. Sample review of deposits and check disbursements.
4. Review of checkbook ledger/report.

Note that the Board is responsible for the preparation and fair representation of their financial ledgers/reports in accordance with accounting principles; this includes the design, implementation, and maintenance of internal controls so that the financial ledgers/reports are presented free of material misstatement.

All deposits, transfers, checks written and fees have been duly accounted for and tied to the reconciliations. In my opinion, I believe the checkbook ledger/report provided is accurate. It presents fairly the financial accounts of the Human Resources Association of the Central Coast as of December 31, 2022.