

- Of the 169 disbursements, 15 checks did not have supporting documentation, the support/receipts for 1 check did not match what was recorded on the bank statement and PBC check register, and 7 checks were for start-up costs and per treasurer were approved by the booster (no further documentation present).
- Of the 49 deposits, 3 deposits did not have supporting documentation and 1 deposit per treasurer was from the approved bingo fundraiser (no further documentation present).

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the recorded fiscal year activity of the Booster Club for the year ended June 30, 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the audit committees and managements of the Berwick Area School District and the P.I.N.E. Booster, and is not intended to be and should not be used by anyone other than these specified parties.

Klacik & Associates, P.C.

Shamokin, Pennsylvania
December 4, 2019

Draft