





In addition to testing the compliance of Board Policy Section 915, we were also instructed to review each recorded transaction of the Booster during the period July 1, 2018 through June 30, 2019. We were given access to the Booster's check register in which the group records its transactions. We were also given copies of the Booster's bank statements within the period of July 1, 2018 through June 30, 2019.

- The deposits (37) and disbursements (85) listed on the check register have been reconciled to the bank statements.
- Of the 85 disbursements, 11 checks did not have supporting documentation and 3 checks were for start-up costs and per the Treasurer, were approved by the Booster (no further document present). The support/receipts for 1 check did not match what was recorded on the bank statement and PBC check register, and 2 checks did not have the required two signatures.
- Of the 37 deposits, 9 deposits did not provide detailed enough documentation to clearly relate to a fundraising activity approved by the Board.

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 and 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 Matbackers 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**