

September 17, 2020

Executive Committee
AGA Boston Chapter
2128 Washington Street
Boston, Massachusetts 02119

Subject: 2019 Audit of the Boston Chapter of the Association of Government Accountants (AGA)

Chapter Leaders:

I have reviewed the balance sheet of the Boston Chapter of the AGA as of June 30, 2019, together with the Statement of Operations for the year then ended. A review consists principally of inquiries of Chapter personnel and analytical procedures applied to financial data. All information in these financial statements is the representation of the management of the Chapter.

Based on my review of the information and supporting documentation provided, I am not aware of any material modifications that should be made to the financial statements referenced above.

In addition to my review noted above, I have the following suggestions for the Chapter going forward:

- Consider writing off small balances related to accounts receivable from seminars if not paid within a certain amount of years.
- Regarding the holiday luncheon and other such in-person events - it looks like payments made in cash at the holiday luncheon are recorded on a piece of paper. For future in-person events where cash is collected, I think it would be helpful to have this be a more computerized process whether someone has an iPad to use or a laptop and input into QuickBooks. I think this would provide a better trail of information and provide for more accurate information.

I would like to thank Jeffrey Benbenek for his hard work as the Treasurer and working with me to get this audit for the 2019 Chapter year complete.

If you have any questions about this audit, please let me know.

Shana C. Doiron

Shana Doiron, CPA
AGA Boston Chapter Auditor