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*crawford
smith &
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October 16, 2015

Private and Confidential

Board of Directors
Rotary International District 7090
617 Main Street
Suite M104
Buffalo, NY
14203-1400

Dear Members of the Board of Directors:

The following is the communication of matters arising from the audit of Rotary International District 7090 for the year ended June 30, 2015 required under Canadian Auditing Standards 260 and 265 of the CPA Canada Handbook. This list is not meant to be all-inclusive, nor in any way to restrict the communication of other matters.

Completion of External Audit

The responsibilities of the auditors in relation to the financial statements is to form and express an opinion on the financial statements which have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities. We have expressed an unqualified opinion as to whether the financial statements present fairly in accordance with Canadian generally accepted accounting principles the financial position, results of operations and cash flows of the organization.

The year-end audit was conducted from September 24, 2015 to October 16, 2015.

Fraud

Auditors' Responsibilities Relating to Fraud in an Audit of Financial Statements, CPA Canada Handbook CAS 240, defines fraud as "an intentional act by one or more individuals among management, employees, those charged with governance, or third parties, involving the use of deception to obtain an unjust or illegal advantage". Although fraud is a broad legal concept, the auditor is concerned with fraudulent acts that cause a material misstatement in the financial statements. Misstatement of the financial statements may not be the objective of some frauds, and misappropriation of assets may not necessarily result in a misstatement of the financial statements. Auditors do not make legal determinations of whether fraud has actually occurred.

Fraud involving one or more members of management or those charged with governance is referred to as "management fraud"; fraud involving only employees of the entity is referred to as "employee fraud". In either case, there may be collusion with third parties outside the entity.

We confirm that there were no findings of fraud to communicate to the board of directors.

Consideration of Laws and Regulations

Consideration of Laws and Regulations in an Audit of Financial Statements, CPA Canada Handbook CAS 250 states that the term "non-compliance" means "acts of omission or commission by the entity, either intentional or unintentional, which are contrary to the prevailing laws or regulations. Such acts include transactions entered into by, or in the name of, the entity, or on its behalf, by those charged with governance, management or employees. Non-compliance does not include personal misconduct (unrelated to the business activities of the entity) by those charged with governance, management or employees of the entity." As explained in CPA Canada CAS 250, auditors conducting an audit in accordance with Canadian generally accepted auditing standards must obtain a general understanding of the legal and regulatory framework applicable to the entity and the industry of sector in which the entity operates and how the entity is complying with that framework. To do this the auditors inquire of management, and where appropriate those charged with governance, as to whether the entity is in compliance with such laws and regulations and inspecting correspondence, if any, with the relevant licensing or regulatory authorities. Although the auditors are required to remain alert to the possibility that other audit procedures applied may bring instances of non-compliance or suspected non-compliance with laws and regulations to the auditor's attention, in the absence of identified or suspected non-compliance the auditors are not required to perform audit procedures regarding the entity's compliance with laws and regulations.

We confirm that no evidence which indicates non-compliance with laws and regulations was found.

Weaknesses in Internal Control

Internal Control in the Context of an Audit, CPA Canada Handbook CAS 265, provides the following guidance concerning the communication of significant weaknesses in internal control:

CPA Canada *Handbook CAS 265.11* In conducting the audit, the auditors would consider only those "internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control". An audit is not designed to consider whether internal control is adequate for management's purposes. Consequently, the auditors would only identify weaknesses in internal control that come to the auditors' attention during the financial statement audit. The auditors may not identify all the weaknesses that exist. A weakness in internal control is a deficiency in the design or effective operation of internal control. The identification of weaknesses in internal control is influenced by matters such as the auditors' assessment of materiality, the auditors' preliminary assessment of the components of audit risk and the audit approach used by the auditors. For example, if the auditors use a substantive audit approach for a particular financial statement assertion, they will not perform tests of controls in this area.

Therefore the auditors' knowledge of controls in this area will generally be limited. Accordingly, the auditors will not have a detailed knowledge of the control systems that enhance the reliability of data and information and therefore may not identify weaknesses in these control systems.

A deficiency exists when, a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis or a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing. A significant deficiency exists when a deficiency, or a combination of deficiencies in internal control, is of sufficient importance to merit the attention of those charged with governance in the auditor's professional judgment. The matters being reported are limited to those deficiencies of sufficient merit to be reported to those charged with governance.

Please refer to the management letter issued for explanation about deficiencies in internal control identified during the audit.

Related Party Transactions

As explained in Related Parties, CPA Canada Handbook CAS 550, auditors conducting an audit in accordance with generally accepted auditing standards may identify related party transactions which are not in the normal course of operations and which, in the auditors' professional judgement, involve significant judgements by management concerning measurement or disclosure.

We confirm that other than the transactions disclosed in note 6 of the financial statements, no such transactions requiring the board of directors to be informed were identified during the audit. We also confirm that the organization has adequate controls in place to identify related party transactions.

Significant Accounting Principles and Policies

The auditors should determine that the board of directors is informed about:

- (a) the initial selection of and changes in significant accounting policies, including the adoption of new accounting pronouncements, which encompass the specific principles and their method of application;
- (b) the effect of significant accounting policies in controversial or emerging areas, or those unique to an industry;
- (c) the existence of acceptable alternative policies and methods, and the acceptability of the particular policy or method used by management;
- (d) the extent to which the financial statements are affected by unusual transactions (including non-recurring amounts recognized during the period) and the extent to which such transactions are separately disclosed in the financial statements; and
- (e) the effect of the timing of transactions in relation to the period in which they are recorded.

We confirm that the accounting policies are appropriate for the organization.

Management Judgements and Accounting Estimates

The auditors should determine that the board of directors is informed about:

- (a) the issues involved, and related judgements made by management, in formulating particularly sensitive accounting estimates and disclosures (for example, disclosures related to going concern, subsequent events and contingency issues);
- (b) the basis for the auditors' conclusions regarding the reasonableness of the estimates made by management in the context of the financial statements taken as a whole;
- (c) the risks of material misstatement from estimates;
- (d) indicators of possible management bias;
- (e) the factors affecting asset and liability carrying values, including the entity's basis for determining useful lives assigned to tangible and intangible assets;
- (f) the timing of transactions that affect the recognition of revenues or avoid recognition of expenses; and
- (g) disclosure of estimation uncertainty in the financial statements.

We confirm that management estimates were appropriate and that there were no issues identified during the audit that should be communicated to the board of directors.

Financial Statement Disclosures

The auditors should determine that the board of directors is informed about:

- (a) the issues involved, and related judgements made, in formulating particularly sensitive financial statement disclosures;
- (b) the overall neutrality, consistency, and clarity of the disclosures in the financial statements;
- (c) the potential effect on the financial statements of significant risks, exposures and uncertainties (such as pending litigation); and
- (d) the selective correction of misstatements.

We confirm that all financial statement disclosures are appropriate and that there were no issues identified during the audit that should be communicated to the board of directors.

Other Matters Arising From the Audit

In some cases, management may decide to consult with other accountants about auditing and accounting matters. When the auditors are aware that such consultation has occurred, the auditors would communicate with the board of directors as appropriate. If the auditors find that the consultation has not occurred in accordance with Reports on the Application of Accounting Principles, Auditing Standards or Review Standards, CPA Canada Handbook 7600, this would be communicated with the board of directors.

We confirm that we are not aware of any consultations with other accountants.

The auditors communicate with the board of directors any major issues discussed with management in connection with the initial or recurring appointment of the auditors, including, among other matters, discussions regarding the application of accounting principles and auditing standards, and fees.

We confirm that there are no major issues in connection with the recurring appointment of the auditor.

The auditors inform the board of directors of any significant difficulties encountered while performing the audit, including significant delays in management providing information required for the audit, an unnecessarily brief timetable in which to complete the audit, extensive unexpected effort required to obtain sufficient appropriate audit evidence, the unavailability of expected information, restrictions imposed on the auditor by management, and management's unwillingness to make or extend its assessment of the entity's ability to continue as a going concern when requested.

We confirm that no significant difficulties were encountered in the performance of the audit.

The auditors inform the board of directors of any significant matters discussed, or subject to correspondence with management, while performing the audit including business conditions affecting the entity and business plans and strategies that may affect the risks of material misstatement and written representations requested.

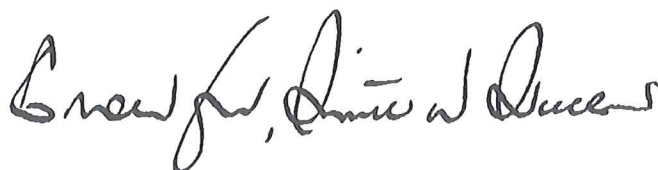
We confirm that no significant matters were discussed or communicated with management during the course of the audit. Please see management's representation letter for written representations requested.

The auditors inform the board of directors of any other significant matters relevant to the financial reporting process including material misstatements of fact or material inconsistencies in information accompanying the audited financial statements that have been corrected.

We confirm that no significant matters relevant to the financial reporting process were identified during the audit.

We look forward to discussing with you the matters outlined in this letter as well as other matters that may be of interest to you.

Yours very truly,

A handwritten signature in dark ink, appearing to read "Crawford, Smith and Swallow", written in a cursive style.

CRAWFORD, SMITH AND SWALLOW
CHARTERED ACCOUNTANTS LLP



ROTARY INTERNATIONAL DISTRICT 7090

Financial Statements

June 30, 2015



ROTARY INTERNATIONAL DISTRICT 7090

Financial Statements

June 30, 2015

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INDEPENDENT AUDITORS' REPORT

To the Members of Rotary International District 7090

We have audited the accompanying financial statements of Rotary International District 7090, which comprise the financial position as at June 30, 2015, and the statements of operations and fund balances, restricted funds and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

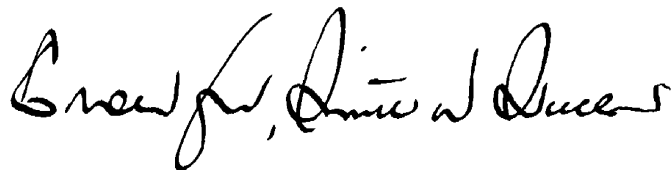
In common with many charitable organizations, the organization derives revenue from its members in the form of dinner, training, and conference fees, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenue, deficiency of revenue over expenditures and cash flows from operations for the year ended June 30, 2015, and assets and fund balances as at June 30, 2015. Our audit opinion on the financial statements for the year ended June 30, 2015 was modified accordingly because of the possible effects of this limitation in scope.

Rotary International District 7090 controls the operations of Rotary District 7090 Youth Exchange Inc. as disclosed in note 5. We were unable to obtain sufficient appropriate audit evidence about the activities of Rotary District 7090 Youth Exchange Inc. for the year ended June 30, 2015 because an audit was not conducted on their records. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraphs, the financial statements present fairly, in all material respects, the financial position of Rotary International District 7090 as at June 30, 2015, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Niagara-on-the-Lake, Ontario
October 20, 2015



CRAWFORD, SMITH AND SWALLOW
CHARTERED ACCOUNTANTS LLP
LICENSED PUBLIC ACCOUNTANTS

ROTARY INTERNATIONAL DISTRICT 7090

STATEMENT OF FINANCIAL POSITION

June 30, 2015

(stated in U.S. \$)

Assets	2015	2014
	\$	\$
Current Assets		
Cash	139,263	141,484
Restricted cash	4,374	4,374
Short term investment	86,688	86,644
Accounts receivable	857	15,737
Prepaid expenses	3,187	3,833
	234,369	252,072
Liabilities and Fund Balances		
Current Liabilities		
Accounts payable and accrued liabilities	32,066	40,832
Deferred revenue - note 4	3,690	
	35,756	40,832
Fund Balances		
Restricted funds	4,374	4,374
Unrestricted funds	194,239	206,866
	198,613	211,240
	234,369	252,072

Signed on behalf of the board:

_____ District Governor

_____ District Treasurer

See accompanying notes

ROTARY INTERNATIONAL DISTRICT 7090

STATEMENT OF RESTRICTED FUNDS

for the year ended June 30, 2015

(stated in U.S. \$)

	District History \$	Manual of Procedure \$	2015 \$	2014 \$
Balance, Beginning of Year	3,486	888	4,374	4,374
Balance, End of Year	3,486	888	4,374	4,374

See accompanying notes

ROTARY INTERNATIONAL DISTRICT 7090

STATEMENT OF OPERATIONS AND FUND BALANCES

for the year ended June 30, 2015

(stated in U.S. \$)

	Unaudited Budget \$	2015 \$	2014 \$
Revenue			
Assistant Governors	1,500		
District Conference	47,000	39,723	45,331
District Grants		75,827	62,687
Foreign exchange gain			474
Grant management seminar		7,535	4,445
Insurance assessment revenue	33,000	31,418	30,148
Interest and other	1,100	2,357	90
Membership dues	92,000	78,524	87,438
Million dollar dinner		5,900	
PETS and Club Leadership Training	38,100	17,983	21,536
Public relations and communication		15,000	15,000
Rotary Foundation Dinner	14,000	11,097	9,930
Rotary Leadership Institute	2,000	9,057	2,210
RYLA	34,000	33,181	31,287
Slapshot	28,000	25,929	30,300
	290,700	353,531	340,876
Expenses			
Administration - schedule 1	28,300	25,720	23,407
Directors and committees - schedule 1	27,800	37,351	34,308
District Conference	47,000	58,711	77,667
District Grants		50,539	62,687
District Grants - unspent		25,288	
Foreign exchange loss		8,821	
Grant management seminar		7,183	6,373
Million dollar dinner		6,939	
PETS and Club Leadership Training	38,100	21,393	35,713
Rotary Foundation Dinner	14,000	9,518	8,645
Rotary Leadership Institute	2,000	7,625	1,859
RYLA	34,000	31,559	32,605
Seminar training	500	803	351
Slapshot	28,000	24,495	29,525
Standing committees - schedule 1	38,000	31,667	37,012
Training - schedule 1	33,000	18,546	33,851
	290,700	366,158	384,003
Deficiency of Revenue over Expenses for the Year		(12,627)	(43,127)
Unrestricted Fund Balance, Beginning of Year	206,866	206,866	249,993
Unrestricted Fund Balance, End of Year	206,866	194,239	206,866

See accompanying notes

ROTARY INTERNATIONAL DISTRICT 7090

STATEMENT OF CASH FLOWS

for the year ended June 30, 2015

(stated in U.S. \$)

	2015 \$	2014 \$
Operating Activities		
Deficiency of revenue over expenses for the year	(12,627)	(43,127)
Changes in working capital components		
Short term investment	(44)	(43)
Accounts receivable	14,880	(4,222)
Prepaid expenses	646	12,588
Accounts payable and accrued liabilities	(8,766)	(1,265)
Deferred revenue	3,690	(1,142)
	10,406	5,916
Funds used by operating activities	(2,221)	(37,211)
Decrease in Cash Position	(2,221)	(37,211)
Cash Position, Beginning of Year	145,857	183,068
Cash Position, End of Year	143,636	145,857
Cash Position		
Cash	139,263	141,484
Restricted cash	4,374	4,374
	143,637	145,858

See accompanying notes

ROTARY INTERNATIONAL DISTRICT 7090

NOTES TO FINANCIAL STATEMENTS

for the year ended June 30, 2015

(stated in U.S. \$)

Organization

Rotary International District 7090 (the District) is comprised of Rotary Clubs located in Western New York, U.S.A. and Southern Ontario, Canada. The purpose of the District is as follows:

General

Collection of monies from local clubs to be used by the District Governor in order to provide leadership advice and assistance to the various clubs.

District Conference

Host an annual event attended by Rotarians, spouses and guests at which the attendees share fellowship and learn about various Rotary activities.

RYLA

Rotary Youth Leadership Awards (RYLA) is an annual session at which young adults ages 19 - 25 are provided with a week of leadership training.

Club Leadership Training

Club Leadership Training is a program to train and inform club officers of the various Rotary Clubs in the District.

PETS

President Elect Training Sessions (PETS) is a program to train and inform club presidents-elect of the Rotary Clubs in the District.

Rotaract and Interact

The purpose of this program is to assist Clubs to establish and maintain Rotaract and Interact clubs in colleges and high schools, respectively. These clubs provide an opportunity for students to become involved in community and international activities in association with Rotary.

Slapshot

Student Leadership Award Program for Students High on Training (SLAPSHOT) is an annual session at which young adults ages 16 - 18 are provided with a week of leadership training.

Rotary Leadership Institute

The Rotary Leadership Institute was founded to assist in improving the Rotary knowledge and leadership skills of the future leaders of the Rotary clubs.

District Grants

District Grants are a tool for Rotary districts to support short-term, humanitarian projects that benefit a community. Districts request a portion of their District Designated Fund for a grant to support one or multiple projects locally or internationally.

ROTARY INTERNATIONAL DISTRICT 7090

NOTES TO FINANCIAL STATEMENTS

for the year ended June 30, 2015

(stated in U.S. \$)

1. Significant Accounting Policies

The financial statements of the organization are the representations of management prepared in accordance with Canadian accounting standards for not-for-profit organizations, consistently applied. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement in the light of available information. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

Financial reporting framework

The organization, being a not-for-profit organization, has chosen to establish their financial statements in accordance with Canadian accounting standards for not-for-profit organizations, issued by the Chartered Professional Accountants of Canada.

Revenue recognition

Revenue is recognized in the fiscal year to which it applies. Accordingly, receivables are recorded for dues or fees uncollected as of the end of the fiscal year. Revenue applicable to a future period is recognized when earned.

The work of the organization is dependent on the voluntary service of many members. Since these services are not normally purchased by the organization and because of the difficulty of determining their value, contributed services are not recognized in these financial statements.

Foreign currency translation

These financial statements are presented in U.S. dollars. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates in effect at the year-end date. Gains and losses on translation are reflected in net earnings of the period.

Financial instruments

The organization's financial instruments consist of cash, short term investment, accounts receivable and accounts payable. Cash, short term investment, accounts receivable and accounts payable are initially measured at fair value on acquisition and are subsequently measured at amortized cost.

Tax status

The District is a subordinate unit of Rotary International and is covered by a blanket exemption from U.S. federal income tax under Section 501(c)(4) of the Internal Revenue Code as a social welfare organization. The letter of determination from the IRS was dated May 13, 1958, and that status still remains.

ROTARY INTERNATIONAL DISTRICT 7090

NOTES TO FINANCIAL STATEMENTS

for the year ended June 30, 2015

(stated in U.S. \$)

Fund accounting

The organization uses the restricted fund method to account for revenues and expenses. The Board of Directors has internally restricted resources for the purposes of updating and publishing a triennial District 7090 history and publishing the District's Manual of Procedure every fifth year. The District also operates a general fund for all other activities.

2. Financial Instruments

Transactions in financial instruments expose the organization to certain financial risks and uncertainties. These risks include:

Currency risk

Currency risk is the risk that the fair value of financial instruments will fluctuate due to changes in foreign exchange rates. The organization has assets and liabilities denominated in both U.S. and Canadian currency that fluctuate in value as current exchange rates change. Accordingly, the organization is exposed to the effects of fluctuations in foreign exchange rates.

The extent of the organization's exposure to the above noted risk did not change during the year.

3. District Designated Funds

In addition to District Grants included in revenue, Rotary International disbursed District Designated Funds on behalf of District 7090 as follows:

	2015	2014
	\$	\$
Polio Plus Fund	31,000	35,000
Global Grants	62,675	26,000
	93,675	61,000

4. Deferred Revenue

Deferred revenue is amounts received for the District Conference to be held in October 2015.

5. Comparative Amounts

Certain comparative amounts have been reclassified to conform with the current year financial statement presentation.

ROTARY INTERNATIONAL DISTRICT 7090

NOTES TO FINANCIAL STATEMENTS

for the year ended June 30, 2015

(stated in U.S. \$)

6. Controlled Entities

The Board of Directors of Rotary District 7090 Youth Exchange Program Inc. has members in common with District Council of Rotary District 7090. Since the financial statements have not been consolidated, the financial summaries of Rotary District 7090 Youth Exchange Program Inc., as at June 30, are as follows:

Financial Position	Unaudited 2015 \$	Unaudited 2014 \$
Total Assets	21,635	24,462
Total Liabilities		
Net Assets	21,635	24,462
	21,635	24,462
Results of Operations	Unaudited 2015 \$	Unaudited 2014 \$
Total revenues	45,182	59,932
Total expenses	48,009	56,503
Excess of Revenues over Expenses	(2,827)	3,429
Results of Cash Flows	Unaudited 2015 \$	Unaudited 2014 \$
Fund provided by operations	(2,827)	3,253

Rotary District 7090 Youth Exchange Program Inc. was incorporated in New York State in 2008 and is exempt from U.S. federal income tax under Section 501(c)(3) of the Internal Revenue Code.

The purpose of Youth Exchange is to give high school aged students the opportunity to live in a foreign country for one year. At the same time, foreign students spend one year with local families approved by Rotary District 7090 Youth Exchange Program Inc.

During the year, the organization invoiced Youth Exchange \$7,935 (2014 - \$nil) for rooms and expenses related to the District Conference. This amount is included in District Conference revenue on the statement of operations and fund balances.

ROTARY INTERNATIONAL DISTRICT 7090**Schedule 1****SCHEDULE OF EXPENSES**

for the year ended June 30, 2015

(stated in U.S. \$)

	Unaudited Budget \$	2015 \$	2014 \$
Administration			
Assistant Governors	1,500		
District Council	2,500	719	2,162
Office, website maintenance and other	24,300	25,001	21,245
	28,300	25,720	23,407
Directors and Committees			
Group Study Exchange	500		380
Other	5,400	352	1,684
Public relations and communication	16,400	33,326	30,209
Rotary Foundation	5,000	3,654	1,998
Scholarships	500		
World Community Service		19	37
	27,800	37,351	34,308
Standing Committees			
Finance and audit	5,000	4,903	5,000
Insurance	33,000	26,764	32,012
	38,000	31,667	37,012
Training			
Awards and recognition	2,500		3,246
District Governor	10,000		12,143
District Governor Elect	10,000	9,258	8,809
District Governor Nominee	3,000	2,665	1,770
District training	7,500	6,623	7,883
	33,000	18,546	33,851

See accompanying notes