

**Rotary International District 7890
Of
West Hartford, Connecticut**

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

JUNE 30, 2018



**HENRY, RAYMOND
& THOMPSON, LLC**

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Certified Public Accountants

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the District Office of Rotary International District 7890 located in West Hartford, CT

We have performed the procedures enumerated in Exhibit A to the attached Rotary International District 7890 financial report as of June 30, 2018 at Exhibit B, which were agreed to by Rotary Club International District 7890, solely to assist The Rotary Foundation in evaluating the accompanying 2018 Rotary Financial Report of the Club as of June 30, 2018. Management of Rotary International District 7890 is responsible for the 2018 Financial Report. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Rotary International District 7890. Consequently, we make no representation regarding the sufficiency of the procedures described in Exhibit A either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are presented in the accompanying Exhibit A. The 2018 Financial Report to which the procedures were applied is attached as Exhibit B.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accompanying 2018 Financial Report. Accordingly, we do not express such an opinion. 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 Rotary International District 7890 and The Rotary Foundation and is not intended to be and should not be used by anyone other than these specified parties.

Henry, Raymond & Thompson, LLC

Henry, Raymond & Thompson, LLC
South Windsor, CT
December 28, 2018

**ROTARY INTERNATIONAL DISTRICT 7890
 AGREED-UPON PROCEDURES APPLIED AND FINDINGS
 JUNE 30, 2018**

Our procedures applied to the financial report at Exhibit B and related findings are as follows:

Procedures	Findings
1. Confirm that the district adhered to its financial management plan – Verified a sampling of grant checks to verify they were issued to Rotary Clubs who had met the following Qualifications: Signed the MOU and addendum to the MOU, Current on their dues and mandatory attendance to Grants management seminar	Reviewed Club MOU and addendums were fore to be in order. All International and District dues were current. Mandatory attendance policy at Grants management seminar were met.
2. Examination of disbursement for district grants, district sponsored and district sponsored packaged grant – Verified a sampling of grant checks to verify they were issued to Rotary Clubs who had met the following criteria: Submitted a proposal by 5/1/15, submitted a final Project Application by 10/1/15 and submitted their final report for reimbursement by 4/1/16	Submitted date for proposals could not be confirmed as there is no date on the form for the sending club and it was not noted when received. There are 5 instances where the final report was not signed by the 4/1/18 due date.
3. Examination of expenditures in the sampling group- Verified by reviewing the final report for reimbursement to verify all expenses are valid for the project and correct totals are on report	No Exceptions Noted
4. Examination of competitive bidding process was conducted for all significant expenditures in the sample group – Verified by reviewing amount of expenditures in the final report for reimbursement and if applicable any bids received	Policy exists and lists three bids for Major Expenses. Did not note any project that qualified as a Major Expense.
5. Confirm the process to disburse funds to ensure that proper controls have been maintained – Verified by reviewing checks issued were made payable properly and signed by one of the two signatures on file	No Exceptions Noted
6. Confirm the District is adhering to The Rotary Foundation (TRF) documents retention requirements – Verified by requesting a sampling of grant documents in which checks were issued in 2013	No Exceptions Noted

ROTARY INTERNATIONAL DISTRICT 7890
AGREED-UPON PROCEDURES APPLIED AND FINDINGS (*Continued*)
JUNE 30, 2018

Procedures	Findings
7. Confirm that a separate bank account is used for grant funds, it is either non-interest bearing or interest is used for eligible grants or returned to TRF and funds are not deposited into an investment account – Verified by receiving copy of paperwork opening account and copies of check statements	No Exceptions Noted
8. Review the bank statements for support of receipt and disbursement of grant funds – Verified by review of bank statements from July 1, 2017 to August 31, 2018	No Exceptions Noted
9. Confirm that each check requires two signatures - Verified by copies of checks cashed.	No Exceptions Noted.
10. Verify there is a written plan for transferring custody of bank accounts in the event of change of leadership – Verified by reviewing Financial Management Plan	No Exceptions Noted.
11. Verify there is a report that is sent to member clubs of use of all district designated funds – Verified by reviewing the report and manner of disbursement	No Exception Noted
12. Verify District has a plan for reporting and resolving misuse of Grant funds – Verified by reviewing Financial Management Plan	No Exceptions Noted.

Exhibit B
2018 Financial Report

Rotary Club Name (Payee)	Grant Amount
Rotary Club of Dalton	\$1,500.00
Rotary Club of Stafford, CT	\$1,500.00
Rotary Club of Ludlow	\$2,000.00
Rotary Club of Bloomfield	\$768.00
Rotary Club of Holyoke	\$2,000.00
Rotary Club of Simsbury-Granby	\$3,000.00
Rotary Club of Wethersfield	\$2,000.00
Rotary Club of Killingly-Brooklyn	\$1,500.00
Rotary Club of Somers	\$1,300.00
Rotary Club of Williamstown	\$847.00
Rotary Club of Putnam	\$2,000.00
Rotary Club of Newington	\$1,370.00
Rotary Club of Salisbury	\$1,942.00
Rotary Club of West Hartford	\$2,000.00
Rotary Club of Enfield	\$2,500.00
Rotary Club of New Milford	\$1,267.00
Rotary Club of North Adams	\$2,000.00
Rotary Club of Chicopee	\$2,300.00
Rotary Club of Ware	\$1,000.00
Rotary Club of Windsor/Windsor Locks	\$666.00
Rotary Club of West Springfield	\$1,879.00
Rotary Club of East Hartford	\$2,000.00
Rotary Club of East Longmeadow	\$270.00
Rotary Club of Agawam	\$3,000.00
Rotary Club of Wilbraham-Hampden	\$800.00
Rotary Club of Watertown	\$2,300.00
Rotary Club of East Windsor	\$1,700.00
<u>Total Verifiable Grant Awards</u>	<u>\$45,409.00</u>