Rotary International District 7890
Of
West Hartford, Connecticut

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

JUNE 30, 2026

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 on the attached Rotary International District 7890 financial report as of June 30, 2026 as Exhibit B. Rotary International District 7890 management is responsible for the financial report attached as Exhibit B.

The District Office of Rotary International District 7890 has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the accompanying 2026 Rotary Financial Report of the District as of June 30, 2026. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and findings are presented in the accompanying Exhibit A. The 2026 Rotary Financial Report to which the procedures were applied is attached as Exhibit B.

We were engaged by the District Office of Rotary International District 7890 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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 attached financial report as of June 30, 2026. 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.

We are required to be independent of Rotary International District 7890 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

HRT Advisors, LLC

HRT Advisors, LLC
South Windsor, CT
October 27, 2026

Exhibit A

ROTARY INTERNATIONAL DISTRICT 7890
AGREED-UPON PROCEDURES APPLIED AND FINDINGS
JUNE 30, 2026

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 at the Grants Management Seminar	No Exceptions Noted
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 7/1/25, and submitted their final report for reimbursement by 5/1/26	No Exceptions Noted
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 whether a 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 requires 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 two of the three signatures on file	No Exceptions Noted
6.	Confirm the District is adhering to The Rotary Foundation (TRF) document retention requirements – Verified by requesting a sampling of grant documents for the grant year end June 30, 2020 in which checks were issued and remain available as of June 30, 2026	No Exceptions Noted

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, 2025 to August 31, 2026	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 exceptions Noted.
12. Verify District has a plan for reporting and resolving misuse of Grant funds – Verified by reviewing Financial Management Plan	No Exceptions Noted.

Rotary International District 7890
Exhibit B
2026 Financial Report

Rotary Club Name (Payee)	**Grant Amount**
Rotary Club of Dalton	$2,500.00
Rotary Club of East Hartford	$2,500.00
Rotary Club of East Longmeadow	**$2,500.00**
Rotary Club of Salisbury	$2,500.00
Rotary Club of Avon-Canton	$2,500.00
Rotary Club of Rockville	**$1,600.00**
Rotary Club of Wilbraham-Hampden	**$1,750.00**
Rotary Club of West Hartford	**$2,500.00**
Rotary Club of Holyoke	$1,178.00
Rotary Club of Northampton	$1,250.00
Rotary Club of New Britain-Berlin	**$2,500.00**
Rotary Club of Windsor-Windsor Locks	$2,500.00
Rotary Club of Agawam	**$2,500.00**
Rotary Club of Putnam	$2,500.00
Rotary Club of Suffield	**$2,000.00**
Rotary Club of Wethersfield	**$2,500.00**
Rotary Club of Manchester	**$2,500.00**
Rotary Club of Thomaston	**$891.00**
Rotary Club of Alternate 1	$1,500.00
Rotary Club of Alternate 2	$2,398.00
Rotary Club of Alternate 3	$2,245.00
Rotary Club of Alternate 4	$2,352.00
Total Verifiable Grant Awards	$47,164.00