

ROTARY INTERNATIONAL DISTRICT 5340
PO Box 712407
Santee, CA, 92072

Rotary International District

As a member of the District Audit Committee, I conducted an independent, limited-scope analysis of the financial statements for Rotary International District 5340 (the District) for the fiscal year ending June 30, 2024. This review included the statement of financial position, related statements of activities, the balance sheet, and the California and Federal tax returns.

Management was responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

The evaluation was designed to compare bank statements against financial records, verify expense and revenue documentation against general ledger recordings and conduct limited testing on internal controls. This evaluation was not a full financial statement audit or review. Accordingly, an opinion is not expressed or is any other form of assurance on the financial statements.

Having completed my evaluation and having reviewed these documents, compared reported summary levels to detailed transaction postings, and cross-referenced the tax filings, I am not aware of any material modifications that should be made to the District's financial statements for the fiscal period ending June 30, 2024.

In closing, I appreciate the support of the District and its management in providing the requested documentation. If additional information is required, please direct your requests to management.

Steven McDowell

June 29, 2026