

Janet Perlowski
537 Raleigh Manor Road
Henrico, VA 23229

August 30, 2013

Mr. Peyton Carr, President
Chesapeake Shores Homeowners Association
P.O. Box 325
Port Haywood, VA 23138

Dear Mr. Carr:

I have reviewed the 2012 *Chesapeake Shores HOA Financial Statement* prepared by David S. Norris, Chesapeake Shores Homeowners Association Treasurer. The *Financial Statement* is posted on the Association's website. The following lists the procedures that I performed along with the related results:

- Agreed the beginning cash balance to the bank statement with no exceptions;
- Agreed the total dues to the related deposits in the bank statements with no exceptions;
- Agreed the expenditures to the following with no exceptions:
 - supporting invoices or other documentation;
 - check copies accompanying the bank statements;
 - and, the related descriptions in the *Cash Financial Statement*.
- Reviewed all bank statements and check copies for any irregularities and for any discrepancies from the *Financial Statement* and found none;
- Agreed the ending cash balance to the bank statement with no exceptions;
- Reviewed the Chesapeake Shores Homeowners Association Board of Directors minutes for any impact not reflected in the *Financial Statement* and no such impact was noted; and,
- Reviewed the Association's tax returns and noted that they appear properly prepared.

Respectfully submitted,

Janet Perlowski

cc: Mr. David S. Norris, Treasurer

Janet Perlowski