

January 5, 2024

To: Board of Directors  
Hammond Pointe Homeowners Association

I have completed a review of the financial records of the Hammond Pointe Homeowners Association for the period September 1, 2022, through August 31, 2023. I reconciled the bank balance per Association records with the bank statement and determined that the bank balance was correct. In addition, I reviewed the checks written, along with the explanation for said checks, and found that all expenditures by check seemed to be in order. Payees were those to be expected for the Association. Other expenditures were by drafts from the bank and were for utilities. I did not review any receipts or request for reimbursement since these were not available; however, as stated above the payees were those to be expected by the Association. If the Board wants me to review a sampling of expenditures I can do so at the request from the Board.

In conclusion, I found the records reviewed to be in order.

A handwritten signature in black ink that reads "Wendell Lunsford". The signature is written in a cursive, flowing style.

Wendell Lunsford