

**Kristina Conant
86 Pennacook St. Apt 2
Manchester, NH 03104**

June 23, 2024

To Board of Directors,

Re: Review of the fiscal year 2023 Financial Books of the Eastern Regional Association of Advent Christian Churches ("ERA").

I have performed an informal audit review of the Financials for the fiscal year ending December 31, 2023. In my opinion, the financial statements are present fairly, in all material respects, the financial position of the ERA as of December 31, 2023.

I performed my review to provide reasonable assurance about the financial statements being free of material misstatement, whether due to error or fraud.

The Review included the following documents:

- Holy Rosary Credit Union Savings Account (xx246) dated 1/1/23 through 12/31/2023. The December 2023 Bank Statement and spot checks of other months verified Balance Sheet Savings account \$226,031.92 balance.
- Profile Bank Checking Account (xx0342) dated 1/1/23 through 12/31/2023. Reviewed spot checks of multiple months Receipts/bank deposits and expense. The December 2023 Bank Statement verified Balance Sheet General Fund Checking Account balance, \$231,023.53.
- Profile Bank Savings Account (xx9853) dated 1/1/23 through 12/31/2023. The December 2023 Bank Statement and spot checks of other months Bank verified the Taber Scholarship Fund Balance of \$10,660.50.
- Profile Bank Checking Account (xx0707) dated 1/1/23 through 7/31/2023. The July 2023 Bank Statement and spot checks of other months verified the Superintendent Discretionary Fund Balance Sheet Balance of \$0.00. This bank account was closed on 7/12/2023.
- Balance Sheet as of December 31, 2023
- Profit & Loss January through December 31, 2023
- Balance Sheet Fixed Asset details as of December 31, 2023
- 2023 Expenses, Payroll, and Payroll Tax Records

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Based on conducting a review of the 2023 receipts, disbursements, and related documents of the ERA accounts, the financial statements regarding the 2023 ERA accounts appear to be presented fairly.

Kind regards,

Kristina Conant

Kristina Conant
Senior Accountant, BS Accounting, MS Accounting concentration Auditing