

ECKLER CONSULTING, LLC

Serving Churches and Charity Organizations

Conducting Stewardship Audits Since 2001

March 8, 2016

Brooks House Community Homeless Outreach
219 Virginia Avenue
Lebanon, TN 37087

Thank you for allowing me to serve you, the staff and the Board of Directors for the Brooks House Community Homeless Outreach.

As outlined in the Agreement between our respective organizations, I have completed a very detailed examination of all 2015 financial transactions. Each deposit and each disbursement for the accounts included in the information provided was examined. As a result, over 350 transactions were tested.

In conducting my examination, auditing standards developed specifically for churches and charitable organizations were utilized. These standards, unlike those that guide traditional audits, do not require an evaluation of accounting principles or compliance issues. Rather, these standards are designed to assess the overall cash management process to determine if the funds received and the persons who handle these funds are adequately protected. The findings presented in the attached CUP Audit Report are an unbiased, factual presentation of the results of my examination.

The Board of Directors and the Staff has implemented excellent Stewardship procedures; consequently, I found no evidence to suspect that funds have been misappropriated. However, to ensure that funds were not mishandled, the transactions that did not meet the audit criteria must be validated and to better protect your funds and your people, consideration should be given to the recommendations listed in the attached report.

Again, thank you for allowing me to help you, the Board of Directors, and the staff become better stewards of all funds received for the help of the homeless in Lebanon and Wilson County.

Sincerely,

Original signed by

Dale G. Eckler