

LAKELAND VILLAGE COMMUNITY CLUB
MANAGEMENT RECOMMENDATIONS
FOR THE YEAR ENDED MARCH 31, 2022

To the Board of Directors and Management of
Lakeland Village Community Club

In planning and performing our audit of the financial statements of Lakeland Village Community Club (the Association) for the year ended March 31, 2022, we considered the Association's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated December 12, 2022, on the financial statements of the Association.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Association personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments and managements responses are summarized as follows:

MANAGEMENT RECOMMENDATION #1

Observation

During our audit, we noted that there were inconsistencies between the financial statements issued by a third party for prior year and clients QuickBooks copy.

Recommendation

We recommend that year end suggested adjustments submitted by the auditor be implemented by the third-party company.

They should also be adjusted by management in advance of the financial statement audit process. If questions or issues exist with calculation methods or the balance of the affect account, management should discuss and resolve such items upon discovery and in advance of the audit, if possible.

We would like to thank the Management, employees, and all Board of Directors for their support and assistance during our audit.

This report is intended solely for the information and use of the Board of Directors, management, and others within the Association and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Clarke Whitney, CPA, Inc.

Clarke Whitney, CPA, Inc.
Bremerton, WA
December 12, 2022