

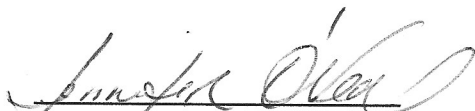
January 2, 2023

To the WASART Board of Directors:


After today's review of deposits, expenses and records for the 2022 fiscal year, January through December 2022, we have determined there is proper support and documentation for the recorded transactions according to proper accounting policies and procedures. The backup documentation is well organized and complete.

We enquired about backup procedures and were informed there were still four physical external backup copies kept in Gretchen McCallum's and Ritz Duchesne's custody. These backups are more than adequate to protect the organization's financial data. The procedure to transfer data between the Treasurer (Gretchen McCallum) and Accounts Payable (Ritz Duchesne) was nicely redundant to prevent data loss in the event of corruption or computer malfunction.

Respectfully,



Jennifer O'Neal



Laura A. Stock