

May 3, 2022

Mr. Tom Burroughs, President  
Fairfax County Golden Racquets Tennis Club  
9500 Sprague Ave. Unit 205  
Fairfax, VA 22031-1177

Dear Mr. Burroughs,

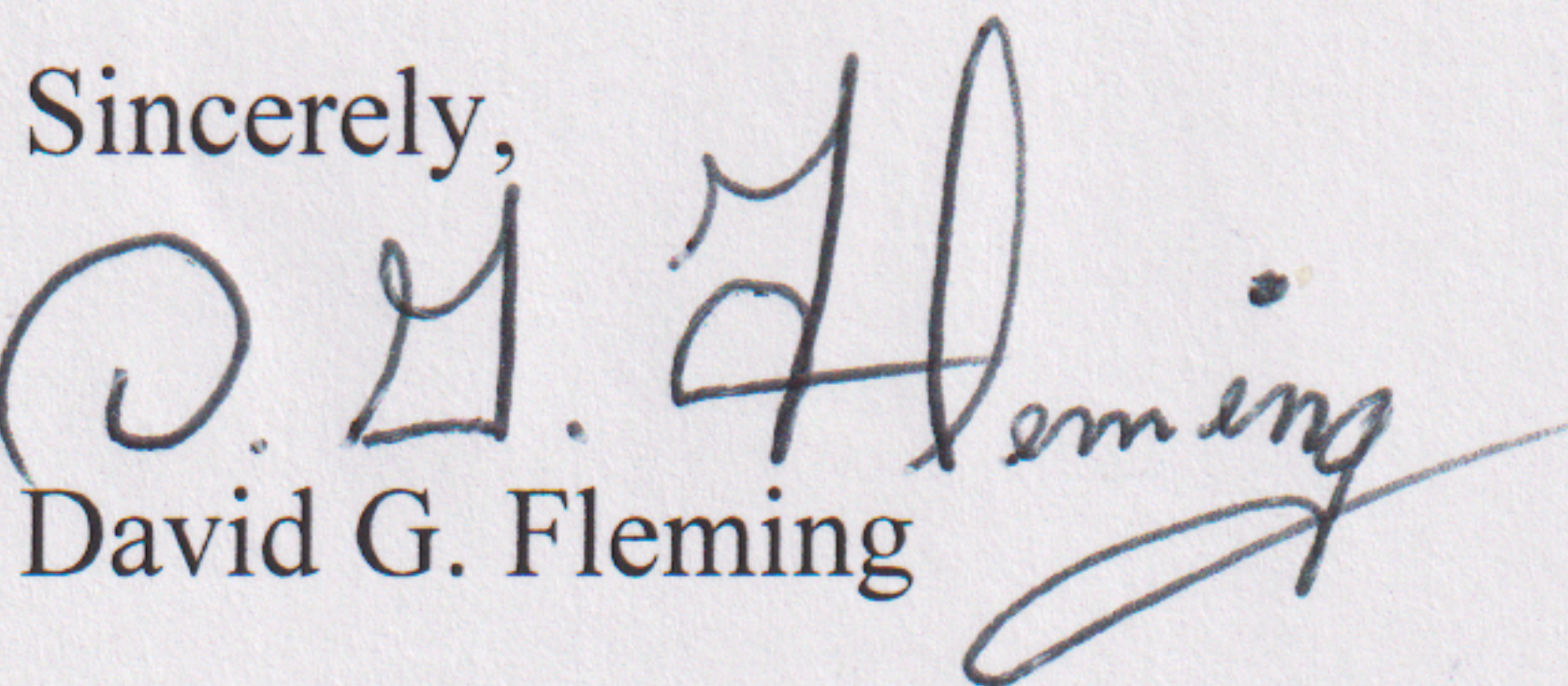
I have completed a review of the Fairfax County Golden Racquets financial records provided by the Treasurer of Golden Racquets for calendar year 2021. These records include: monthly bank statements, transaction registers, electronic copies of deposit slips, electronic copies of check stubs and electronic files showing the membership list, revenues, and expenses. The records included the Treasurer's detailed written description of the financial and accounting processes. The review found the financial records to be accurate and consistent.

The following procedures were undertaken for this review:

1. Balanced the transaction registers against the monthly bank statements and found the deposits, checks, and service charges, respectively, to match.
2. Reviewed the Treasurer's monthly bank reconciliations and no exceptions were noted
3. Cross-checked the monthly sum totals of revenues and expenses from the various data sources and found them to be consistent. The data sources include:
  - a. Electronic copies of deposit slips from the Truist (formerly BB&T) online account
  - b. Electronic copies of a sample of issued check stubs
  - c. Electronic copies of the monthly bank statement from the Truist online account
  - d. Deposit list and supporting member electronic spreadsheet with check amounts
  - e. Treasurer's electronic spreadsheets of revenues and expenses, 2021 Checkbook register, Monitor Balance, Print Deposit Tape
  - f. Deposits, checks, and service charges listed in the bank statement
4. Reviewed the IRS Form 990ez2021 and 990so2021
5. Reviewed the Form 990ez2020 Amended and Form 990so2020 Amended
6. Verified the calculations of the total membership revenue, non-membership revenue, and expenses for 2021 and found these to be accurate. These revenues, expenses, and balance of account are reflected in the 2021 IRS Form 990-EZ.

Thank you for the opportunity to review the 2021 Fairfax County Golden Racquets records.

Sincerely,

  
David G. Fleming

cc: Alvin McFarland, Treasurer  
Fairfax County Golden Racquets Tennis Club