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To: Whom it may concern

I have audited the cash basis revenue and expense statements of the National Alliance on Mental Illness of Wood County (NAMI) for the period of July 1, 2017 through June 30, 2018. These financial statements are the responsibility of NAMI's management. My responsibility is to express an opinion on these financial statements based on my audit.

Using the "Transaction Detail by Account" report from NAMI's Quickbooks accounting program (printed from the "Accountant & Taxes" section of the "Report Center"), I conducted the audit as follows: I verified that each Expense and each Prepaid Expense listed had a corresponding merchant receipt or other supporting document describing or authorizing the transaction (found in the vendors files and attached to the monthly bank statements). I verified that each Revenue listed was entered in an appropriate revenue account in Quick Books.

I verified that "prepaid expenses" were properly credited and debited.

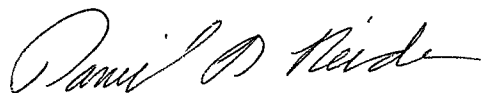
I verified that the cash Revenue and Expense transactions posted to "Fund 11000-Huntington Bank" also posted to a revenue or expense account -or- to a Payable Account or Prepaid Expense account in the case of an cash expense, or to an Account Receivable in the case of a cash Revenue . I then examined the "Fund 11000-Huntington Bank" account for any transactions that posted to neither Revenue nor Expense accounts.

I verified that the Payroll Liability accounts had complete logical entries based on the payroll disbursed. I added the amounts paid to the seven NAMI employees that received pay and verified that the employer tax expense was correct. Applying the employer's FICA rate of 7.65% times the sum of all wages paid results in an expense 5.59% lower than the amount calculated by Quickbooks. But a sampling of individual payroll transactions in Quick Books were all calculated correctly.

I verified that ending cash was correct given the revenues, expenses, receivables, prepaids, and payables changes.

There are \$354.28 in transactions in which there is no corresponding merchant receipt or other supporting document describing or authorizing the transaction. This does not mean the transactions were inappropriate, it just means that I had no documentation to review. The payees and the reasons for the payments as indicated in Quick Books "Transaction Details by Account" are as follows:

\$ 76.50	11 Jan 18 - no receipt	(QB TDA pg 113)
\$ 30.22	12 Dec 17 - gift cards for Christmas party	(QB TDA pg 117)
\$ 2.30	17 May 18 - items for the office	(QB TDA pg 118)
\$ 8.00	18 May 18 - office supplies	(QB TDA pg 118)
\$ 5.76	29 May 18 - Quick Books maint fee	(QB TDA pg 118)
\$ 31.60	30 May 18 - Quick Books payroll renewal	(QB TDA pg 118)
\$ 11.77	31 May 18 - Quick Books online program	(QB TDA pg 118)
\$ 39.97	06 Jun 18 - Staples copy paper	(QB TDA pg 118)
\$ 20.71	25 Jun 18 - Quick Books online charge	(QB TDA pg 118)
\$ 45.00	08 Aug 17 - Sam's Club renewal	(QB TDA pg 118)
\$ 10.00	13 Oct 17 - Balloons and Ice	(QB TDA pg 119)
\$ 4.89	06 Jun 18 - Terra spent at golf outing	(QB TDA pg 119)
\$ 2.99	05 Apr 18 - items for appreciation week	(QB TDA pg 122)
\$ 3.17	09 Apr 18 - items for appreciation week	(QB TDA pg 122)
\$ 10.00	09 Jun 18 - Jessica Schmitt	(QB TDA pg 125)
\$ 39.60	04 Dec 17 - food for WRAP workshop	(QB TDA pg 126)
\$ 10.00	13 Mar 18 - wrap fighting against relaps	(QB TDA pg 126)
\$ 2.00	03 Nov 17 - parking for Youthmove	(QB TDA pg 128)



Daniel B. Reider, IRS Designated Tax Preparer
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