



Armada Area Schools

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Arnold A. Kummerow, Ph.D.
Superintendent

January 28, 2009

To Whom It May Concern:

As requested by the Armada Education Foundation Board, I have worked closely with the Treasurer of the AEF, Steve Lichtenfelt, to complete an internal audit. The audit was conducted January 2009. The audit examination included the financial activities of the Armada Education Foundation beginning July 1, 2007 and ending December 31, 2008.

Receipts, expenditures and Fifth Third Banks' statements were accurately represented in the Foundation Treasurer reports. Appropriate supporting documentation has been acquired and proper recording procedures have been practiced.

I have made some minor recommendations as to how to improve the day-to-day operation of the financial procedures and optimize interest income. I have met with Steve Lichtenfelt, Treasurer and Cathy Deneweth, Executive Director to review and discuss these recommendations.

It is with confidence I state that the Armada Education Foundation is fiscally responsible and working in the best interest of the educational community of Armada Area Schools.

If I may be of further assistance, please do not hesitate to contact me at 586-784-2124.

Sincerely,

Mary M. Seaton
Chief Accountant
Armada Area Schools

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