

August 15, 2015

We have examined the financial records of the White Plains Teachers Association for the period July 1, 2013 through June 30, 2014, and found them to be in good order. This examination was performed by a committee made up of members of the White Plains Teachers Association and was conducted in accordance with generally accepted accounting principles.

The audit committee has the following recommendations:

1. A written accounting or procedures manual should be developed. (While time-consuming to write, such a manual ensures that there are specific guidelines that should be followed.)
2. Write the fee structure for honoraria paid to Officers and Negotiators in the White Plains Teachers Association Constitution.
3. Document all transactions using credit cards.
4. A regular back up of the electronic financial records. This should be kept in a fire proof cabinet.

Sincerely,

Edwin Diaz

Mike Lambert

Ybelize Pilarte

The image shows three handwritten signatures in blue ink. The top signature is for Edwin Diaz, the middle one for Mike Lambert, and the bottom one for Ybelize Pilarte. The signatures are written in a cursive style.