

# ECKLER CONSULTING, LLC

*Serving Churches and Charity Organizations*

*Conducting Stewardship Audits Since 2001*

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August 11, 2015

Mr. Keith Lawrence  
Treasurer  
Tennessee Fisher House Foundation, Inc.  
P.O. Box 774  
Brentwood, TN 37024-0774

Dear Keith,

Thank you for allowing me to serve you, and the Board of Directors of the Tennessee Fisher House Foundation, Inc.

As outlined in the Agreement between our respective organizations, I have completed a very detailed examination of all financial transactions for the period July 1, 2012 - June 30, 2015. Each deposit and each disbursement for the accounts included in the information provided was examined. As a result, over 390 transactions were tested.

In conducting my examination, auditing standards developed specifically for churches and charitable organizations were utilized. These standards, unlike those that guide traditional audits, do not require an evaluation of accounting principles or compliance issues. Rather, these standards are designed to assess the overall cash management process to determine if the funds received and the persons who handle these funds are adequately protected. The findings presented in the attached CUP Audit Report are an unbiased, factual presentation of the results of my examination.

The financial records were very well organized and complete; consequently, I found no evidence to suspect that funds were misappropriated during the Audit Period. However, to ensure funds have not been mishandled, the transactions that did not meet the audit criteria must be validated.

To better protect your funds and your people, serious consideration should be given to the recommendations listed in the attached report.

Again, thank you for allowing me to help you and the Board of Directors become better stewards of the funds received to assist the families of our military veterans.

Sincerely,



Dale G. Eckler