

Baltimore County Board of Recreation and Parks

2021 Financial Review Team Report

Recreation/Nature Council Reviewed: Lake Roland Nature Council

Date of Review: May 6th, 2021

Officers Interviewed: Jeffrey Budnitz, LRNC Treasurer

Comments on Review:

A review of the finances of the Lake Roland Nature Council (LRNC) occurred on January 4, 2019, in the offices of Jeffrey Budnitz, LRNC Treasurer, at Lake Falls Professional Building, 6115 Falls Rd. Suite PH-1 Baltimore, MD 21209. Records for the 2018-2019 financial year and the 2019-2020 financial year were provided for review.

The review team consisted of Kurt Davis, LRNC President and Siobhan O'Brien, LRNC Board Member and Paw Point Committee Chair.

The financial review was conducted in accordance with:

- Financial Review Guidelines for Baltimore County Recreation Councils
- LRNC Financial Procedures

A sample of LRNC memberships, Paw Point (dog park) memberships, LRNC donations, bank statements, LRNC expenditures, and other accounting activities were reviewed. The records were orderly and thorough, and the random samples reviewed matched the Treasurer's reports generated out of the LRNC accounting software. Detailed LRNC expenditures reports were provided to compare against review samples and all reports generated matched the selected random review samples.

- No procedural issues, discrepancies, or errors were detected or additional questions generated.

We have performed a financial review of the recreation/nature council named above. Our comments have been provided to the officers of the organization. (Enter names of those who performed review below.)

Kurt Davis LRNC Board Member

Siobhan O'Brien LRNC Board Member

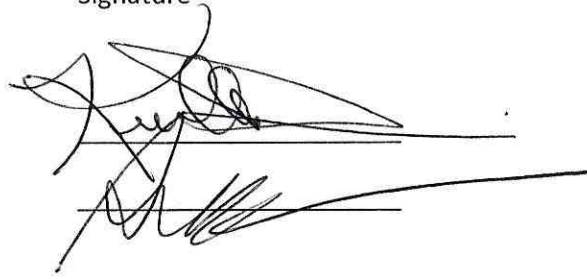
The financial review has been discussed with the officers of the recreation/nature council named above.

Print Name of Officer

Signature

Council President: Kurt Davis

Council Board Member: Siobhan O'Brien



Follow up needed by the Baltimore County Board of Recreation and Parks: YES _____ NO X

Baltimore County Board of Recreation and Parks

Recertification Report of Officers

(To be submitted with Financial Review Team Report)

Name of Recreation/Nature Council: Lake Roland Nature Council

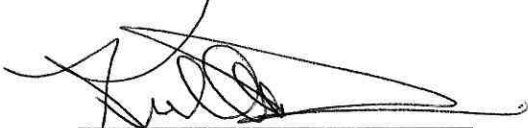
Current Officers: President: Kurt Davis
 Vice President: Gero Verheyen
 Secretary: Peter Lev
 Treasurer: Jeffrey Budnitz

	YES	NO
Council's yearly budget available in community recreation and parks office	X _____	_____
Council's monthly financial reports available in community recreation and parks office	X _____	_____
Copy of latest federal and state tax returns are attached	X _____	_____
President acknowledges that the Council insists and requires that all program chairpersons will ensure and mandate that all volunteers within their programs have completed the background check	X _____	_____
Council received and reviewed "Recommendations, Guidelines and Best Practices for Baltimore County Recreation/Nature Councils" document	X _____	_____

If the answer to any of the above is "No", provide an explanation.

The Lake Roland Nature Council hereby applies for certification by the Baltimore County Board of Recreation and Parks. Further, all requirements established by the board in its Statement of Policies have been met and are currently in effect.

Submitted By:



Kurt Davis Council President

5/6/2021

Date