

Baltimore County Board of Recreation and Parks

2022 Financial Review Team Report

Recreation/Nature Council Reviewed: Lake Roland Nature Council

Date of Review: May 5th, 2022

Officers Interviewed: Jeffrey Budnitz, LRNC Treasurer

Comments on Review:

A review of the finances of the Lake Roland Nature Council (LRNC) occurred on May 5th, 2022, 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 2020-2021 financial year and the 2021-2022 financial year were provided for review.

The review team consisted of Beth Hoker, LRNC Executive Board Member and William Hokemeyer, LRNC Board Member.

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.)

Beth Hoker LRNC Executive Board Member

William Hokemeyer LRNC Board Member

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

Print Name of Officer

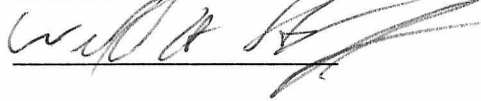
Signature

LRNC Council Executive Board Member: Beth Hoker



LRNC Council Board Member:

William Hokemeyer



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: Gero Verheyen

Vice President: Vacant

Secretary: Steve Bruno

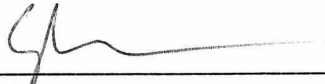
Treasurer: Jeffrey Budnitz

	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:



Gero Verheyen Council President

5/5/2022

Date