

Date: April 27, 2026

To: NVBA Board of Directors

Subject: NVBA procedures to evaluate bookkeeping function of NVBA.

To whom it may concern:

I am writing at the request of the NVBA to confirm that I have performed the procedures enumerated below, solely to assist NVBA board of directors and membership in evaluating the adequacy of the bookkeeping function of NVBA.

Please be advised that I am not a Certified Public Accountant (CPA), and these procedures do not constitute and audit, review, or compilation of the financial statements. This report is intended solely for the information of the board of directors and membership of the NVBA, and should not be used by anyone other than these specified parties.

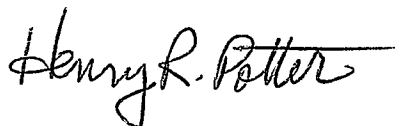
Procedures performed:

- 1) Compared the 2025 financial statements with the 2024 statements, and made inquiries about significant differences between the two years. I also looked at supporting documents for two months of 2025.
- 2) Verified that at December 31, 2025, all the NWFCU balances agree with the cash balances in QuickBooks.
- 3) Verified that interest income for the year matches amounts reported by NWFCU.
- 4) Verified that IRS Forms 1099-NEC were prepared.
- 5) Verified that figures on the 2025 IRS Form 990-EZ reconcile with the amounts in QuickBooks.
- 6) Made inquiries of the NVBA treasurer, Ann Atcheson, and was satisfied that the postings to the books appear to be done logically and accurately.

Findings:

Documentation for both receipts and disbursements appear to be thorough. I found no instances of missing documentation or material adjustments needed to the financial statements. I have no suggested improvements to processes and procedures at this time.

Sincerely,



Henry R. Potter
Volunteer