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December 2, 2010

Solon Music Parents Club
33600 Inwood Drive
Solon, OH 44139

Dear Solon Music Parents Club Officers:

I have performed a limited review of the balance sheet of the Solon Music Parents Club as of June 30, 2010, and the related statement of receipts and disbursements for the year then ended. My examination was limited to a review of documents and transaction detail supporting the aforementioned financial statements.

Based upon my limited review, the financial statements referred to above present fairly the results of the Solon Music Band Parents for the year then ended.

Respectfully submitted,

Scott G. Strawn

**SOLON MUSIC PARENTS CLUB
RECOMMENDATIONS
JANUARY 4, 2011**

LIMITED REVIEW

I met with Marie Simms on November 23, 2010, to review the financial records she maintains for the Solon Music Band Parents and have attached a report of my limited review of the records for the year ended June 30, 2010. The activities and/or receipts collected by the organization have increased nearly 50% since I last performed a review in 2005 and the number of smaller fundraising activities has probably increased more than that.

OBSERVATIONS AND RECOMMENDATIONS

While the major fundraising activities, such as concession activity, had adequate documentation of receipts and disbursements, the accountability for some of the minor and perhaps non-recurring fundraisers could be improved. A worksheet could be designed to provide a summary of the funds collected for the activity, when they were presented to the Treasurer or deposited and the signature of the event chairperson. It would be good to have all funds deposited in a timely fashion after the event or as funds are received. A one-week interval between time of collection and deposit would be reasonable. A worksheet summarizing this information would be beneficial for planning similar events in the future and provide a basis for budgeting purposes.

With a growing number of fundraising activities, it would be advantageous to get more volunteers involved to handle the myriad of events and activities for the organization. Key volunteers could be unavoidably pulled away for other family and business matters and having more people available to organize and manage fundraising activities would spread the workload around and help prevent overload of key volunteers.

Marie has served as Treasurer for many years and it will be difficult to find one person to fill her role. It would be advantageous to find someone to serve as Assistant Treasurer for the duration of her current term to become more familiar with the responsibilities of the Treasurer and provide for a smooth transition. In addition, it might make sense to have both a Treasurer and Assistant Treasurer in the future to handle the growing financial responsibilities of the Solon Music Band Parents.

Scott Strawn, CPA
January 4, 2011