

To the Board of Commissioners
County of Carroll, New Hampshire

We have performed the following agreed-upon procedures enumerated in our engagement letter, which were agreed to by the Board of Commissioners, as requested by the Carroll County Delegation. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. In performing our procedures, we relied on the cooperation of the management of Carroll County and the information provided by them, including the accuracy and reliability of such information. Consequently, we have not independently verified the information gathered or contained in this report. Our procedures did not constitute an examination, review, or compilation of the information provided. We make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose, and we express no level of assurance on them.

1. **Nursing Home bond funds** - Prepare a detailed analysis of the use of Nursing Home construction bond funds using bank statements, cancelled checks, invoices/bills/supporting documentation, and accounting records obtained.
2. **2013 demolition of two wings of the old nursing home** – Obtain supporting documentation for the cost, bids responding to the RFP, contracts, and payments.
3. **Credit cards** – Prepare a detailed analysis of credit card activity for 2012 through 2015 using cancelled checks, invoices/bills/supporting documentation, and accounting records obtained.
4. **Pellet boiler system** - Obtain supporting documentation for the cost, bids responding to the RFP, contracts, and payments.
5. **Unreserved fund balance** – Prepare a detailed analysis of account activity using accounting records and related supporting documentation obtained for 2011 through 2015.
6. **Account number 300.2000.100 and 300.2000.105** – Prepare a detailed analysis of account activity using accounting records and related supporting documentation obtained for 2011 through 2015.

7. **Account number 100.4000.030** – Prepare a detailed analysis of account activity using accounting records and related supporting documentation obtained for 2011 through 2015.
8. **2014 Unanticipated funds received \$60,250.03** – Obtain supporting documentation relating to this transaction.
9. **Payments to Friends of Mountain View** – Identify payments to from any County account for 2011 through 2015.
10. **TAN funds** – Prepare a detailed analysis of 2015 TAN funds including amounts used, transferred, as well as amounts utilized for 2014 expenses, using bank statements, cancelled checks, invoices/bills/supporting documentation, and accounting records obtained.
11. **\$25,000 transfer** – Obtain supporting documentation for the amount paid from account 300.2000.100 on January 13, 2012 including to whom the payment was made, and all documentation as to who authorized the payment.
12. **Payments to terminated employees** – Prepare a detailed analysis of payments to terminated employees in excess of budgeted salary, including authorizations for 2011 through 2015.

We appreciate the cooperation and diligence of the County staff who worked with us during the engagement.

March 31, 2017