

# GREGORY D. DAHM LLC

CERTIFIED PUBLIC ACCOUNTANT

544 FOURTH STREET  
WEST DES MOINES, IOWA 50265  
PHONE/FAX: (515) 274-9696  
CELL: (515) 689-9696

## INDEPENDENT AUDITORS' REPORT

August 23, 2013

Board of Directors  
BOMA Iowa  
Des Moines, IA

I have performed certain internal audit procedures enumerated below to selected records and transactions of BOMA Iowa, which were outlined in my proposal, dated May 24, 2013, and agreed to by the President and Board of Directors of BOMA Iowa. My internal audit procedures were performed solely to assist you in evaluating certain BOMA Iowa policies and procedures as of December 31, 2012. BOMA Iowa's management is and remains responsible for the organization's policies and procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I 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.

The procedures performed and findings, if any, are summarized as follows:

1. I submitted a standard bank confirmation form to US Bank to independently confirm the existence of checking account # 128480058758 and also confirm the account balance as of December 31, 2012.

*The confirmation was returned directly to our office and contained no discrepancies or differences.*

2. Neither cancelled checks nor copies of cancelled checks are returned with the bank statements so I was unable to select a sample of cancelled checks to review for the year ended December 31, 2012.
3. Copies of checks in the amount of \$500 or more are attached to the respective vendor invoice

*All check copies that were reviewed had two signatures.*

4. I selected the December 31, 2012 bank reconciliation and three additional bank reconciliations for 2012. They were reviewed for mathematical accuracy and old or unusual items.

*No errors or unusual items were noted.*

5. I selected a sample of paid invoices and reviewed them for proper approval.

*All invoices from the sample were properly approved based on your policy.*

Based on the above-outlined procedures performed and findings, I offer one recommendation to the board:

A new procedure of attaching copies of checks written for \$500 or more has been implemented.

I would still recommend that copies of checks and deposits be returned from the bank each month.

\* \* \* \*

I was not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the above procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for use by Board of Directors of BOMA Iowa, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Gregory D. Doherty LLC*

**Gregory D Dahm LLC**544 4th Street  
West Des Moines, IA 50265**INVOICE**Invoice Number: 120  
Invoice Date: Aug 27, 2013  
Page: 1*Duplicate*Voice:  
Fax:

Bill To:
BOMA Iowa

Ship to:
BOMA Iowa

Customer ID	Customer PO	Payment Terms	
BOMA		Net Due	
Sales Rep ID	Shipping Method	Ship Date	Due Date
			8/27/13

Quantity	Item	Description	Unit Price	Amount
1.00	Consulting	Agreed upon procedures for year ended December 31, 2012	350.00	350.00
1.00	Consulting	US Bank fee for returning confirmation	25.00	25.00

Subtotal	375.00
Sales Tax	
Total Invoice Amount	375.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>375.00</b>

Check/Credit Memo No:

Office Expense

25.00

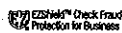
7/29/13      2734      U.S. Bank      \$25.00

2734

**GREGORY D. DAHM LLC**  
544 FOURTH STREET  
WEST DES MOINES, IA 50265



**BANKING THE WAY YOU WANT IT**  
825 Alta Civic Parkway, Suite 100  
West Des Moines, IA 50259-5301  
Ph. 515-225-2641



72-336-739

Memo: ACCT # 128480058758

Check Number: 2734

DATE

AMOUNT

Jul 29, 2013

25.00

PAY Twenty-Five and 00/100 Dollars

TO THE ORDER OF:  
U.S. Bank  
MK-WI-FCOD  
1850 Osborn Avenue  
Oshkosh, WI 54902



*Gregory Dahm*  
AUTHORIZED SIGNATURE

Security features. Details on back.

⑈002734⑈ ⑆073903367⑆ 40 044 8⑈



All of **us** serving you™

Des Moines Main Branch  
520 Walnut St  
Des Moines, IA 50309  
515.245.6176  
515.245.6351 fax

Date: 6-26-2013

U.S. Bank is pleased to respond to your written Consumer Account Request. We charge a \$25.00 processing fee for this service. You may expect a response within 72 business hours.

If you would like to fax the request, the number is 1-900-2USBANKS (900-287-2265). The \$25.00 charge will be assessed to the telephone bill. If the phone system does not allow 99# calls to be completed, please visit our vendor web site at <http://www.verifydeposit.com> to receive alternate billing information.

If mailing of the request is preferred, the address is provided below. Include a check payable to U.S. Bank for the \$25.00 per request. Please specify if the response is preferred via mail or return fax, include the fax number and to whose attention the request should be sent.

The request should include the following:

- Requestor's complete name and address, as well as return fax number
- Customer name and complete address
- Customer account numbers and Federal Tax ID
- Customer's authorization should be in the same name as the entity requesting the verification, or provide the listing of the relationship of the authorized parties to request information
- Customer's signature, we are unable to process request without proper authorization by our customer. Please have the customer date the form next to their signature.

Mail Consumer Account Request to

U.S. Bank  
MK-WI-FCOD  
1850 Osborn Avenue  
Oshkosh, WI 54902

If you have further questions regarding the process outlined above, please feel free to contact U.S. Bank at 1-800-872-2657.

At U.S. Bank, our commitment to best-in-class customer service—All of us serving you—means each U.S. Bank employee is here to listen and connect you with the information, resources and products you need to reach your banking goals. Every time you visit U.S. Bank in person, online or by phone, it's All of us serving You! U.S. Bank is a member FDIC

Sincerely,

US Bank Downtown Des Moines

**STANDARD FORM TO CONFIRM  
ACCOUNT BALANCE INFORMATION  
WITH FINANCIAL INSTITUTIONS**

ORIGINAL  
To be mailed to accountant  
DUPLICATE  
To be retained by Bank

Building Owners and Managers Association of Central Iowa

P.O. Box 250 Customer Name  
Des Moines, IA 50301-0250

Financial Institution's Name and Address  
**US Bank**  
**520 Walnut Street**  
**Des Moines, Iowa 50309**

We have provided to our accountants the following information as of the close of business on December 31, 2012, regarding our deposit and loan balances. Please confirm the accuracy of the information, noting any exceptions to the information provided. If the balances have been left blank, please complete this form by furnishing the balance in the appropriate space below.\* Although we do not request nor expect you to conduct a comprehensive, detailed search of your records, if during the process of completing this confirmation additional information about other deposit and loan accounts we may have with you comes to your attention, please include such information below. Please use the enclosed envelope to return the form directly to our accountants.

1. At the close of business on the date listed above, our records indicated the following deposit balance(s):

ACCOUNT NAME	ACCOUNT NO.	INTEREST RATE	BALANCE*
Checking	128480058758		

2. We were directly liable to the financial institution for loans at the close of business on the date listed above as follows:

ACCOUNT NO./ DESCRIPTION	BALANCE*	DUE DATE	INTEREST RATE	DATE THROUGH WHICH INTEREST IS PAID	DESCRIPTION OF COLLATERAL

Dawn D Connor  
(Customer's Authorized Signature)

6-10-2013  
(Date)

The information presented above by the customer is in agreement with our records. Although we have not conducted a comprehensive, detailed search of our records, no other deposit or loan accounts have come to our attention except as noted below.

X  
(Financial Institution Authorized Signature)

X  
(Date)

X  
(Title)

EXCEPTIONS AND/OR COMMENTS

Please return this form directly to our accountants: Gregory D. Dahm L.L.C.  
Certified Public Accountant  
544 Fourth Street  
West Des Moines, IA 50265

Fax 515-330-1811

\*Ordinarily, balances are intentionally left blank if they are not available at the time the form is prepared.

Approved 1990 by American Bankers Association, American Institute of Certified Public Accountants, and Bank Administration Institute.