



# MISSOURI DEPARTMENT OF CONSERVATION

## Headquarters

2901 West Truman Boulevard, P.O. Box 180, Jefferson City, Missouri 65102-0180

Telephone: 573-751-4115 ▲ [www.MissouriConservation.org](http://www.MissouriConservation.org)

ROBERT L. ZIEHMER, Director

June 18, 2015

MAFWA Board of Directors

Attn: Mr. Robert Ziehmer, Chairman of the Audit Committee

2901 West Truman Blvd.

Jefferson City, MO 65102-0180

Dear Mr. Ziehmer:

As requested, I have completed a limited review of the financial records of the Midwest Association of Fish and Wildlife Agencies (MAFWA) for the period January 1, 2013, through December 31, 2014. This review included an examination of the general ledger entries, bank statements, profit and loss schedule, balance sheet, as well as supporting documentation for receipts and disbursements during the reporting period.

The objectives of my review included the following:

- Determine if bank statements accurately reconcile with the general ledger;
- Determine if revenues are accurately recorded and adequately supported; and
- Determine if expenses are accurately recorded and adequately supported.

To achieve my objectives, I used the following methodology:

- I compared bank statement balances to the general ledger cash account balances. No material differences/errors were noted.
- I reviewed all bank transfers during the year between the various checking, money market, and CD documents. All transfers were traced to the bank statements and general ledger, verifying the accuracy of account postings, dates, and amounts.
- I compared revenues deposited per the bank statement to revenues recorded in the general ledger. No material differences/errors were noted.
- For a sample of revenues, I compared revenues deposited per the bank statements and general ledger to supporting documentation. No material differences/errors were noted.
- For a sample of expenditures, I compared supporting documentation to the amounts recorded in the general ledger. Account classifications, payees, dates, and amounts were compared from cancelled original paid invoices to the details per the general ledger. No material differences/errors were noted.

If you have any questions concerning this review or require additional information, please feel free to contact me at 573-522-4115 ext. 3522.

Sincerely,

LISA WEHMEYER  
INTERNAL AUDITOR

c: Sharon Schafer, Treasurer

Ollie Torgerson, Executive Secretary

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