

**THE AMERICAN LEGION**



**DEPARTMENT OF FLORIDA  
FLAGLER POST 115  
PO Box 1731  
BUNNELL, FL 32110-1731**

27 June 2024

Commander Paul Werner  
American Legion Post 115  
PO Box 1731  
Bunnell, FL 32110-1731

Dear Commander Werner,

The 2023-2024 Audit Committee of Flagler Post 115, consisted of Ron Dean, 1<sup>st</sup> Vice Commander, Guy Middleton, Judge Advocate, and Ray Work, Past Commander. The committee completed, on 27 June 2024, a financial audit of all financial records from 1 July 2023 - 26 June 2024.

The audit consists of reviewing account data gathered, and transactions compared by receipts, invoices, bank statements, and all pertinent data is available, up-to-date, accurate, complete, and consistent. Every item on the manual journals was gone through to ensure journal transactions matched receipts, invoices, and bank statements to ensure accuracy, completeness, and consistency with other records. The financial statements provided to Post 115 by the Finance Officer were free of any material misstatement. Monthly minutes completed in a timely fashion.

As a committee and individually we find that the books presented by Post 115 Finance Officer Ophelia Beier are valid and factual.

Respectfully,  
For God and Country

Guy Middleton  
Judge Advocate  
Flagler Post 115  
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