

From: Paul Miller <pmiller@kwhcpa.com>
Date: August 25, 2016 at 8:49:50 AM EDT
To: "Dr. Joe Siragusa" <drjoe@ncchiro.org>
Subject: RE: NCCA

Joe:

I would budget at most \$2,000 increase in the budget.

Paul

From: Dr. Joe Siragusa [<mailto:drjoe@ncchiro.org>]
Sent: Wednesday, August 24, 2016 4:29 PM
To: Paul Miller
Subject: RE: NCCA

Hi Paul,

What would the cost for these services be?

Serving,

Dr. Joe Siragusa, CAE
Chief Executive Officer
NC Chiropractic Association
8412 Falls of Neuse Rd. #106
Raleigh, NC 27615
[919-832-0611 ext. 104](tel:919-832-0611)
www.ncchiro.org

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On August 24, 2016 at 2:27:16 PM, Paul Miller (pmiller@kwhcpa.com) wrote:

Joe:

Based on your meeting schedule, I's suggest the following:

We could prepare a mid-year 2016 budget vs. actual report for distribution at your September board meeting. Then when we get close to year end, we can adjust the books and provide you a budget template for the 2017 budget. We could then have a conference call with executive committee to tentatively approve 2017 budget. Once year end has passed, we would close the books and then I could attend the March meeting in Cary to present year end final numbers and budget could be formally approved at that time. Let me know if you have comments or questions.

Paul

From: Dr. Joe Siragusa [mailto:drjoe@ncchiro.org]
Sent: Tuesday, August 23, 2016 3:43 PM
To: Paul Miller
Subject: Re: NCCA

Hi Paul,

Just following up on the below. I need to get my documents together for the upcoming board meeting so I can post them to the web site 2 weeks prior to the meeting.

Let me know what you suggest.

Serving,

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On August 15, 2016 at 1:36:55 PM, Dr. Joe Siragusa (drjoe@ncchiro.org) wrote:

Hi Paul,

Here are the meeting dates for NCCA board meetings. Let me know what you propose as far as increasing the level of fiduciary information available to our board members.

2016:
Sept. 23 Greensboro

2017:
Feb. 9 Cruise
Mar. 24 Cary
Summer TBD
Sept. 29 Winston-Salem

Serving,

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On July 12, 2016 at 10:30:40 PM, Gary T. McDermott (gary@mcdermottlawpllc.com) wrote:

Doctors:

In my opinion (and that's all that it is), it's dependent upon multiple factors – how long since the last one (if ever), how much money does the organization handle, how confident is the organization in its checks on spending / balancing / the like, how long have the persons in charge of spending been in that position / how long since the last “turn” of people, does the non-profit report to a non-profit ranking / grading entity that weighs audits in the grade (and if so, how important is that), does the entity work with governmental entities that require audits? Some states required audits in certain circumstances (certain total revenue triggers) (see <https://www.councilofnonprofits.org/nonprofit-audit-guide/state-law-audit-requirements#NC>).

It's important to note that “audit” is used as a term of art, but there are lesser CPA actions that can be taken, and people often mean different things by the term “audit” – e.g., there are State Bar level-accepted audits that must meet a list of CPA-independent research, and there are audits that only review documentation provided for compliance with GAAP. Each organization has different needs and goals – some want to make sure that nobody has absconded with ill-gotten funds (which requires CPA-independent research / review / balancing / etc.), and some just want to make sure that they are complying with GAAP and filing 990s and the like.

What do I suggest? Consider the above, and after doing so, ask your CPA his opinion with your answers in mind (e.g., why are you inquiring / what are your potential goals)? “Audit” can mean a broad spectrum of activities, and if you're not on the same page as your CPA, that is likely to be a costly miscommunication.

I hope that helps.

Best,
Gary

***** Please note that our new address is 212 W. Matthews Street, Suite 201, Matthews, NC 28105. *****

From: Dr. Joe Siragusa [mailto:drjoe@ncchiro.org]
Sent: Thursday, July 07, 2016 1:24 PM
To: Gary T. McDermott <gary@mcdermottlawpllc.com>
Cc: Tom Mitchell <thomasmitchelldc@gmail.com>
Subject: Question re Audits

Hi Gary,

At our last board meeting, after doing a board study of fiduciary responsibility, the board discussed the topic of audits.

We typically have a “review” done each year by Paul Miller, CPA. He has been our CPA for many years.

So the question from the NCCA board is, do you have a recommendation regarding whether a full audit should be undertaken. There are no current concerns about impropriety etc. but the board is evaluating its fiduciary responsibility in this regard and they wanted your opinion.

I've copied president Dr. Tom Mitchell here.

Serving,

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