

The Board of Directors  
The Springs at Santa Rita Homeowners Association  
Green Valley, AZ 85614

We reviewed all bank checking, savings, and CD accounts beginning and ending balances for calendar year 2016. We did not verify calculations for interest earned.

We reviewed a random sample of deposits and transfers to and from bank savings and checking accounts for calendar year 2016.

We tested a random sample of expenses incurred by The Springs HOA.

We found that all sampled entries to bank accounts and sampled recorded expenses were properly documented.

Jerome Franklin  
The Springs  
Green Valley, AZ 85614  
April 14, 2017