

To the Board of Directors  
Pikes Peak Pickleball Association  
Colorado Springs, CO

We have audited the accompanying statement of Financial Position of Pikes Peak Pickleball Association as of December 31, 2021, and the related statement of Cash Receipts and Disbursements for the year then ended. The financial statements are prepared on a Cash basis of accounting. The financial statements are the responsibility of Pikes Peak Pickleball Association Board of Directors. Our responsibility is to express an opinion of these financial statements based on our audit.

Our audit included examining, on a test basis, evidence supporting the amounts in the financial statements. The examination included a review of appropriate By-Laws, Policies and Procedures, Treasurer's Responsibilities, bank statements and transactions, check book transactions, PayPal statements and transactions, and approval of transactions and supporting documentation. We believe that our audit provides a reasonable basis for our opinion.

Audit team members are volunteer members of Pikes Peak Pickleball Association, and may or may not be professional CPAs, or have audit, accounting or bookkeeping experience. We were asked to answer the following questions, provide any supporting rationale for our response, and add any recommendations for improvements (as appropriate).

1) Do the End Of Year (EOY) 2021 balances reflect the financial cash position of the Pikes Peak Pickleball Association?

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pikes Peak Pickleball Association as of December 31, 2021, and its cash receipts and disbursements for the year then ended.

2) Is the financial management accounting process which track receipts and disbursements effective?

In our opinion, the financial management accounting process for the Pikes Peak Pickleball Association are effective and ensure proper oversight and allocation of financial resources.

3) Are there any issues or concerns noted during your audit with disbursements made (documentation, questionable expenditure, approvals, etc)?

In our opinion, based on the sampling audit technique performed, we did not find and issues with disbursements made by the PPPA Board.

March 19, 2022

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(date)

Audit Team of Pikes Peak Pickleball Association:

Jesse D. Malkin

Jesse Malkin

Audit Team Member Name & signature

Jeffrey Jensen Jensen

Audit Team Member Name & signature

James Baker

James A Baker

Audit Team Member Name & signature