

**BEECH MOUNTAIN LAKES ASSOCIATION, INC.**

**1 Burke Drive Drums, PA 18222**

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**April 19, 2013**

As recommended by the Auditor (Zavada & Associates) during the end of year audit of 2012, new standard operating procedures need to be put into place for the security of Beech Mountain Lakes Association Inc. The following SOP's will be implemented as of 4/22/2013.

1. Once a quarter for a period of one month the accounts receivable person and the accounts payable person will switch job duties.
2. All bank reconciliations will be double checked by the GM. The GM must sign off on the bank reconciliations.
3. All deposits will be double checked by the GM.
4. All customer complaints will be reviewed by the GM and if necessary by the BMLA Board of Directors. The GM must authorize and review all non cash credits to customer accounts. The GM must sign off on all non cash credits to customer accounts.

Theron Hausman



GM / BMLA