

Agreed-Upon Procedures Report

2019

**American Saddlebred Horse Association, Inc.**

November 30, 2019



Strothman+Co

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**Independent Accountants' Report  
on Agreed-Upon Procedures**

Board of Directors  
American Saddlebred Horse Association, Inc.  
Lexington, Kentucky

We have performed the procedures described in the attached Summary of Procedures and Findings, which were agreed to by the Board of Directors of the American Saddlebred Horse Association, Inc. (the "Association"), solely to assist the Association in verifying the results of the election of Board Members as of November 30, 2019. The Association's management is responsible for the collection and tabulation of the ballots. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures referred to below either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with Attestation Standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the results of this election of the Board of Directors. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use by the Board of Directors of the Association and is not intended to be and should not be used by anyone other than those specified parties.

  
Louisville, Kentucky  
December 4, 2019

## Summary of Procedures and Findings

### **American Saddlebred Horse Association, Inc.**

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#### **Scope**

Our procedures consisted of tabulating the 689 ballots cast from November 1, 2019 through November 30, 2019. We performed the following procedures in accordance with our engagement letter dated November 18, 2019:

#### **Procedure 1 – Collect all ballots cast online or by mail.**

Procedure: Ballots were collected, opened, and stamped “received” with the date received by Brenda Newell. All online votes were downloaded into the Excel listing of ballots by Cynthia Lowell.

Findings: An error was identified with some online ballots affecting the tabulation of votes for one candidate. Refer to page 4 for further information and additional procedures performed.

#### **Procedure 2 – Tabulation of paper ballots.**

Procedure: David Mount and Alex Harper assisted Strothman and Company representatives in the tabulation of paper ballots. ASHA personnel removed the ballots from envelopes while Strothman and Company representatives recorded the ASHA Member ID and ballot selections.

Findings: One disqualified ballot was noted due to more than 6 directors being voted for.

#### **Procedure 3 – Test accuracy of paper ballot tabulation.**

Procedure: Strothman and Company tabulated all of the paper ballots for accuracy by obtaining the ASHA Member ID and verifying the ballot selections to tabulation of paper ballots.

Findings: No exceptions noted.

#### **Procedure 4 – Tabulate the final ballot count to determine the top candidates receiving votes.**

Procedure: The paper ballot count was added to the Excel spreadsheet listing of online ballots and then a total was computed for both paper and online ballots.

Findings: See the top 6 candidates on page 4.

Continued

Summary of Procedures and Findings--Continued

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**Procedure 5 – Tabulate any duplicate ballots.**

Procedure: Voter IDs were compared between the paper ballots and online votes to determine if there were any duplicate ballots.

Findings: Two duplicate Voter IDs were identified. Per the Association's bylaws, electronic votes supersede paper ballots when both are submitted by a member. Their paper ballot was excluded from the count.

See Independent Accountants' Report  
on Agreed-Upon Procedures

Results of Election of Board of Directors

**American Saddlebred Horse Association, Inc.**

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Qualified Ballots	660
Disqualified Ballots	<u>29</u>
Total Ballots Cast	<u><u>689</u></u>

Top six candidates receiving votes are as follows:

<u>Name</u>	<u>Paper</u>	<u>Online</u>	<u>Total</u>
Owen Weaver D.V.M.	191	302	493
Emily J. Lee	183	279	462
Evan Orr	168	276	444
Alexandra E. DeGray	136	287	423
Joan B. Lurie	170	222	392
Kristen Bagdasarian	153	217	370

Continued

Results of Election of Board of Directors--Continued

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Online Ballot Error:

During the review of the count, we identified that the listing of results of the electronic ballots had erroneously reported votes under the member identification number of a current Board member instead of the member identification number of a valid 2020 Board candidate. We obtained evidence that confirmed the candidates shown on the website for member voting correctly presented the 2020 Board candidates. Additionally, we inquired with several members of the Association of their ballot selections and confirmed their online vote for the current Board member was intended for the valid 2020 Board candidate. It appears to have been a clerical error affecting only the online voting results for a single candidate with no impact on the voting process or the final election results.

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