

Agreed-Upon Procedures Report

2018

American Saddlebred Horse Association, Inc.

November 30, 2018



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Independent Accountants' Report on Agreed-Upon Procedures	1
Summary of Procedures and Findings	2
Results of Election of Board of Directors.....	3

Strothman and Company
Certified Public Accountants and Advisors
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Louisville, KY 40202
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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, 2018. The Association 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.

Our procedures and findings are described in the attached Summary of Procedures and Findings.

This engagement to apply agreed-upon procedures 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 6, 2018

Summary of Procedures and Findings

American Saddlebred Horse Association, Inc.

November 30, 2018

Scope

Our procedures consisted of tabulating and sampling the 643 ballots cast from November 1, 2018 through November 30, 2018. We performed the following procedures in accordance with our engagement letter dated December 1, 2018:

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

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

Findings: No exceptions noted.

Procedure 2 – Tabulation of paper ballots.

Procedure: A Strothman and Company representative removed ballots from envelopes and read off ASHA ID and ballot selections to Cynthia Lowell to record paper ballot votes. This representative observed as Cynthia Lowell entered information into the Excel listing of ballots for accuracy.

Findings: One disqualified ballot due to more than 6 selections being made.

Procedure 3 – Test accuracy of paper ballot tabulation.

Procedure: We randomly selected 20 of the 172 paper ballots (11.6% of population) and re-tabulated the votes, comparing them to the Excel listing of ballots.

Findings: No exceptions noted.

Procedure 3 – 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 run for both paper and online ballots.

Findings: See the top 6 candidates on page 3 below.

Procedure 4 – 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: No exceptions noted.

Results of Election of Board of Directors

American Saddlebred Horse Association, Inc.

November 30, 2018

Qualified Ballots	635
Disqualified Ballots	<u>10</u>
Total Ballots Cast	<u><u>645</u></u>

All candidates receiving votes are as follows:

<u>Name</u>	<u>Paper</u>	<u>Online</u>	<u>Total</u>
Nancy-Leigh Fisher	135	339	474
Kristen Cater	111	327	438
Candida Covino Aversenti	119	306	425
Martin Schaffel	99	272	371
James L. Nichols	114	238	352
Helena Moreno	77	237	314
Priscilla Marconi	88	206	294
Clif Paulsen	80	212	292
Joan Todd	65	191	256
Write-In Candidates:			
Kristen Bagdasarian		9	9
Carol Reedy		1	1
Chris Reiser		1	1
Gary Dickherber		1	1
John Lampropoulos	1		1
Frederick J. Schotthofer	1		1