



February 21, 2019

Sean Jurgens  
Chairman, Board of Directors  
Visit Estes Park  
500 Big Thompson Avenue  
Estes Park, CO 85017

**Re: Amendment to Forensic Accounting & Computer Forensic Examination Letter Dated January 30, 2019**

Mr. Jurgens:

The following serves as an amendment to Section III, Part A titled "Credit Card Charges" for our letter issued January 30, 2019.

During our initial review of credit card spending, we examined supporting documentation for credit card charges maintained by Visit Estes Park ("VEP"). In response to the initial letter, Elizabeth Fogarty ("Fogarty"), former Chief Executive Officer of VEP, provided additional supporting documentation related to findings within our letter. At the request of VEP, we have examined the provided documentation.

On February 18, 2018, Fogarty provided supporting receipts for 5 charges identified as lacking supporting documentation in our initial letter. **Figure 1** provides detail on the 16 charges initially identified where no supporting documentation, such as an invoice or receipt, was available.

**Figure 1 – Charges with Missing Receipts**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
12/8/2016	Safeway Store	\$65.82
1/5/2017	Kind Coffee	4.95
1/5/2017	Kind Coffee	9.44
3/31/2017	Kind Coffee	50.00
4/14/2017	Starbucks	9.93
5/4/2017	The Munchin House	28.00
5/10/2017	Fort Collins	40.00
6/2/2017	Fawn Valley Inn	873.55
6/13/2017	IPMP	90.00
6/13/2017	Destination Marketing	2,170.00
6/13/2017	Destination Marketing	995.00
6/16/2017	Google Storage	19.99
6/26/2017	Piece Love & Chocolate	37.35
11/1/2017	Starbucks	9.93
11/24/2017	Tattered Cover	13.20
11/24/2017	Wynkoop Garage	15.00
<b>Total</b>		<b><u>\$4,432.16</u></b>

In our examination of the documentation provided by Fogarty, we determined the documentation supported 5 of these charges. **Figure 2** provides detail on the remaining 11 charges identified where no supporting documentation, such as an invoice or receipt, was available.

**Figure 2 – Remaining Charges with Missing Receipts**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
12/8/2016	Safeway Store	\$65.82
1/5/2017	Kind Coffee	4.95
1/5/2017	Kind Coffee	9.44
3/31/2017	Kind Coffee	50.00
4/14/2017	Starbucks	9.93
5/4/2017	The Munchin House	28.00
5/10/2017	Fort Collins	40.00
6/26/2017	Piece Love & Chocolate	37.35
11/1/2017	Starbucks	9.93
11/24/2017	Tattered Cover	13.20
11/24/2017	Wynkoop Garage	15.00
<b>Total</b>		<b><u>\$283.62</u></b>

Based on our examination of additional information provided by Fogarty, we identified supporting documentation reducing the number of credit card charges by Fogarty where no supporting receipt is available to **11** charges totaling **\$283.62**.

The services provided in this matter adhere to the applicable American Institute of Certified Public Accountants' Statement on Standards for Consulting Services and the applicable Certified Fraud Examiner Code of Professional Standards established by the Association of Certified Fraud Examiners. We have not provided an opinion in this letter related to any person or party violating applicable laws and regulations. The determination as to whether a person or party has violated applicable laws and regulations is not a decision for us; it is a decision for a governing body, judge or jury.

We reserve the right to amend, modify, and or supplement this letter if deemed necessary due to new information as our examination may continue in this matter. Please contact us with any questions you may have regarding this letter.

Respectfully,

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Forensic Services