



DEVIN & ASSOCIATES, INC.
Certified Public Accounting Firm

July 8, 2025

Board of Directors
Tartan Fields Golf Club Community Homeowners' Association
Dublin, Ohio

Ladies and Gentlemen:

This management letter is issued as part of the audit of the financial statements of your association for the year ended December 31, 2024. Our firm performs numerous reviews and audits during the year and participates in various educational seminars with respect to Community Associations. Our objective is to use our knowledge to make useful comments and suggestions for you to consider. However, you will appreciate that our routine audit work is designed to enable us to form an opinion on the financial statements of the Association and it should not be relied upon to disclose all irregularities that may exist or to disclose errors that are not material in relation to the financial statements.

Overview of Engagement

Nature of Communications	Comments Applicable to Engagement
Focus Areas	Analytical procedures and inquiry of Management Actual to budget comparison Reconciliation of key accounts Unit owner delinquent balances Accounting methods Investment of association funds Acquisition or disposal of assets (if applicable) Safeguarding of Association Assets
Appropriateness of accounting policies selected by management and their application. The significant accounting policies used by the Association are described in the footnotes to the financial statements.	Generally accepted accounting principles applicable to CIRA's require that financial statements be presented using the accrual method of accounting and that the operating and reserve funds be segregated.
Transactions, usual or unusual, entered into by the Association outside the normal course of business.	None

Nature of Communications	Comments Applicable to Engagement
Effects of applying new accounting pronouncements	We have evaluated the financial statements as they relate to any new and applicable accounting pronouncements and believe them to be reasonable.
Consultations with other accountants about auditing and accounting matters (only applies if management has consulted other accountants and the auditor has identified a concern).	None
Disagreements with management	None
Serious difficulties encountered in dealing with management when performing the audit	None
Significant audit adjustments proposed by us	Presented financial statements using the accrual method of accounting. Debit A/R \$13,893 Credit Deferred Revenue \$8,691 Offset to Maintenance Fee Revenue Accrue \$123 in federal income tax payable.
Unrecorded differences considered by management to be immaterial	None
Fraud or illegal acts	We are not aware of any fraud or illegal acts as a result of our inquiries.
Material alternative accounting treatments discussed with management	None
Issues discussed prior to retention of independent auditors and during the engagement	None
Other material written communications with management	Management representation letter
Other non-audit services that we provided	Preparation of Federal Income Tax Return

The internal control system relies extensively on the detailed review of the monthly reports and transactions by each board member, and each must take an active part in protecting their association assets. It is important to stress this concern especially to new board members, and to keep in mind if offices held and/or related responsibilities change from year to year.

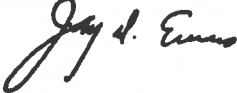
It is important that Associations invest their excess cash in interest bearing accounts that comply with the requirements set forth in their Declarations and By-Laws. Typically, those requirements restrict such investments to FDIC insured instruments such as

Certificates of Deposit or Money Market accounts, or to U.S. Government backed securities such as US Treasury Bills or Notes. Please be mindful that investments in FDIC insured accounts do not exceed the limits of insurance, which is currently \$250,000 in any one financial institution.

A best practice for Common Interest Real Properties is to avoid gaps in the independent audit or review of the annual financial statements. We recommend the use of a three-year cycle, two reviews and an audit, in any order the Board chooses. The purpose of a review is to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements. A review is substantially less in scope than an audit, the purpose of which is to render an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the Association. The cost of a review engagement, generally speaking, is approximately one-half to two-thirds less than the cost of an audit.

We would like to specifically thank Chris Unser, Penny Wilson, Jennifer Grooms and the staff of NAI Ohio Equities for the generous amount of time they gave in assisting with the audit and providing the necessary records.

Sincerely,

A handwritten signature in black ink that reads "Jay D. Ewers". The signature is written in a cursive style with a large, stylized initial "J".

Jay D. Ewers, CPA
Managing Partner