



INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

National Center for Victims of Crime and Ken Feinberg's Office

We have performed the procedures enumerated below, which were agreed to by National Center for Victims of Crime and Ken Feinberg's office, solely to assist you with respect to the accounting records of National Center for Victims of Crime (NCVC) for the period from June 14, 2016 through August 31, 2016 as they relate to the contributions and expenses designated for the "National Compassion Fund-Orlando" for the benefit of the victims of the Pulse nightclub attack. NCVC's management is responsible for the organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of NCVC and Ken Feinberg's office. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We obtained the general ledger detail of NCVC's account #510000 Restricted Donations, department #50 Victims Services, program #506 Orlando, Grant #1000 General "designated for National Compassion Fund-Orlando donations" for the period from June 14, 2016 to August 31, 2016. We compared the total contributions recorded in this general ledger account to the deposits on the Eagle Bank statements for the account segregated specifically for the National Compassion Fund and noted the following:
  - a. Contributions recorded in NCVC's account #510000-50-506-1000 for the period from June 14, 2016 to August 31, 2016 totaled \$955,119.60.
  - b. Deposits made into the Eagle Bank account segregated specifically for the National Compassion Fund for the same period totaled \$957,271.41.
  - c. We inquired of management of NCVC regarding the difference of \$2,151.81. Per the organization's outside accountant, the Eagle Bank account included \$2,047.50 of deposits related to other causes. These deposits are excluded from the general ledger account for National Compassion Fund-Orlando. The remaining difference is \$104.31.
- 2) We examined the Eagle Bank statements for June, July and August 2016 and noted the following withdrawals made from the account.
  - a. 6/17/2016 – preauthorized withdrawal of \$0.22. Per inquiry of management, this was a test transaction from the donation website and that went in and out of the account.
  - b. 7/12/2016 – bank service charge of \$35. This fee was not recorded as an expense against Orlando donations and was coded to administrative code #10-130-1000.
  - c. 7/13/2016 – Transfer of funds in the amount of \$25,000 for a check deposited into the incorrect account. Per inquiry of management, this transaction came into the Eagle Bank account and was subsequently transferred out and had no effect on the accounting Orlando donations.
  - d. 8/12/2016 – refund of a contribution to the donor in the amount of \$33,010.48. Per inquiry of management, this was a mistake made by the donation website representing an unsuccessful credit card transaction deposited in July and reversed in August by the donation website.

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We are not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. 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 of National Center for Victims of Crime and Ken Feinberg's office and is not intended to be and should not be used by anyone other than those specified parties.

*Wegner CPAs LLP*

Wegner CPAs  
Alexandria, Virginia  
September 20, 2016