



**SCOTT NORTHAM, CPA, PC**  
Certified Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT ON  
THE APPLICATION OF AGREED-UPON PROCEDURES**

American Leather Chemists Association  
1314 50<sup>th</sup> Street, Suite 103  
Lubbock, TX 79412

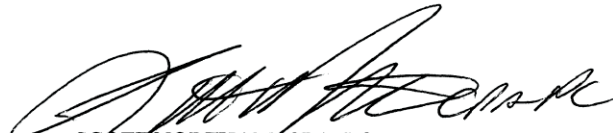
We have performed the procedures enumerated below, which were agreed to by American Leather Chemists Association (ALCA), solely to assist you in evaluating the revenue and expense transactions of the Organization for the fiscal year ended December 31, 2022. ALCA's management is responsible for the presentation of the revenue and expense transactions. 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 those parties specified in the report. 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.

We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

We examined the detailed general ledger and a representative sample of the revenue and expense transactions and the related underlying supporting documentation for the organization for the fiscal year ended December 31, 2022 for the purpose of determining whether the documentation presented properly supported the revenue and expense transactions and were properly categorized within the financial records. We found no significant exceptions within the revenue and expense transactions tested.

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 examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Association's financial position and operations as of and for the year ended December 31, 2022. 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 those parties specified in the report.

This report is intended solely for the information and use of by the directors and management of American Leather Chemists Association and is not intended to be and should not be used by anyone other than those specified parties.



SCOTT NORTHAM, CPA, PC  
Ruidoso, New Mexico  
May 15, 2023

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