



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

To the Management of
American Historic Racing Motorcycle Association

We have performed the procedures enumerated below, which were agreed to by the American Historic Racing Motorcycle Association (AHRMA), solely to assist you in providing additional details of the responses of the ballot count for AHRMA as of January 8, 2018. AHRMA was responsible for determining the additional procedures and questions related to the results of the ballot process with the members and providing Allred Jackson, P.C. the correct criteria for establishing the sample size and questions to be asked of the sampled members that participated in the voting process. 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 this 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.

The procedures that we performed and our results are summarized as follows:

Sample size

We selected a sample of AHRMA members that participated in the January 8, 2018 Board of Trustees Election using the following criteria: 1) sample size should yield a minimum 95% confidence level (polling standard) for each candidate; 2) sample size will be calculated by total vote count and distributed by percent of total votes; 3) sample contains both paper ballots and post card ballots. We made at least three attempts to contact selected members by telephone, leaving messages for each attempt yielding negative contact. We made calls at different hours of the day and maintained a log recording call attempts, dates, and times of each call. New sample selections were made to replace any individuals selected that could not be contacted after three attempts.

Results

Given the above criteria, the minimum sample size required and actual sample achieved were as follows:

Candidate	Required Sample Size	Actual Sample Size
Tom Bentley	42	45
Murrae Haynes	45	45
Brian Larrabure	47	47
Debbie Poole	47	50
Greg Tomlinson	24	24
Arthur Kowitz	48	50
Louis LeBlanc	44	48
Scott R. Robirds	16	16

The total number of members surveyed and responding were as follows:

Total number of members surveyed:	221
Total number of members responding:	163

The telephone procedures and related results were as follows:

Procedure 1 – We asked each member responding to confirm that their individual ballot response was accurate.

Results – Of those responding, 162 answered affirmatively; one respondent answered that he did not vote nor did he give permission for anyone to vote for him. After emailing a copy of the ballot with his name on it, the respondent verified that it was not his hand writing.

Procedure 2 – We asked each member responding to confirm that he/she personally completed his/her individual ballot.

Results – Of those responding, eight reported that they did not complete their own ballots (all were from the West Coast).

Procedure 3 – We asked those respondents who reported that they had not completed their own ballots to identify the individual or party who completed a ballot on their behalf.

Results – The following individuals or parties were identified by the noted number of respondents as having completed proxy ballots: Brian Larrabure (4); Murrae Haynes (1); Art Klingbeil (1); a friend (1).

Procedure 4 – We asked those respondents who reported that they had not completed their own ballots whether they had issued their permission to the party noted in the previous procedure.

Results – Of those seven respondents noted above, all responded that they gave valid permission to those proxy voters noted in the previous procedure.

Procedure 5 – We asked each member responding whether they had received any election results prior to the close of the election.

Results – Of those responding, 16 responded that they had received election results prior to the close of the election.

Procedure 6 – We asked those who responded that they had received election results prior to the close of the election how such results were communicated.

Results – Of those reporting that they had received election results prior to the close of the election, the following responses were received: West Coast: AHRMA website (2); vocally (1); online (1).

East Coast: Facebook (10); AHRMA website (1); person surveyed was a trustee and noted that he posted the provisional results on Facebook (1).

Procedure 7 – We asked those who reported receiving a communication of election results prior to the close of the election to identify where such communications originated from.

Results – Respondents reporting to have received election results prior to the close of the election identified the following sources of such communications: West Coast: AHRMA website (3); Kay Mann (1); East Coast: Different member of the West region (1); Facebook (10); AHRMA website (1).

Procedure 8 – We asked each member responding whether they had been contacted by any party offering to vote on their behalf.

Results – Of those responding, six reported that they had been contacted by another party offering to vote on their behalf.

Procedure 9 – We asked those respondents reporting that they had been contacted by another party offering to vote on their behalf to identify the party contacting them.

Results – Those respondents who reported that they had been contacted by another party offering to vote on their behalf identified the following parties: West Coast: Brian Larrabure (4); Murrae Haynes (1); Alberto Gonzales (1). Note that member did not give Alberto Gonzales permission to vote for him and sent in his own ballot.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the additional ballot count procedures. 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 AHRMA's management and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Alfred Jackson". The signature is written in a cursive style with a large, prominent initial 'A'.

North Logan, Utah
February 20, 2018