

NORTH CAROLINA STATE BOARD OF COSMETIC ART EXAMINERS  
CARY, NC

Hawley, C.P.A., P.A.  
P.O. Box 1545  
Angier, NC 27501

We have reviewed and agreed to the attached proposed journal entries (which consists of a working trial balance) to convert our records to the accrual basis of accounting and certain correcting and adjusting journal entries presented to us by you for the year ended June 30, 2023. We have thoroughly reviewed the journal entries (including our originally coded transactions); and we understand the nature of the services and the impact these services have on the financial statements. We have also evaluated the adequacy and results of the cash to accrual conversions and correcting and adjusting journal entries; assume all management responsibilities; and accept responsibility for the results of the services.

Acknowledged and agreed to on behalf of the NC State Board of Cosmetic Art Examiners by:



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Signature

Executive Director

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Title

NORTH CAROLINA STATE BOARD OF COSMETIC ART EXAMINERS  
CARY, NC

Hawley, C.P.A., P.A.  
P.O. Box 1545  
Angier, NC 27501

We have reviewed and approved the financial statements and related notes (including MD&A) which constitutes a draft of the financial statements presented to us by you as of and for the year ended June 30, 2023 and 2022. We have thoroughly reviewed the financial statements and related notes (including MD&A), and we understand the nature of the services and the impact of these services. We have also evaluated the adequacy and results of the financial statements and related notes (including MD&A) preparation services; assume all management responsibilities; and accept responsibility for the results of the services.

Acknowledged and agreed to on behalf of the NC State Board of Cosmetic Art Examiners by:



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Signature

Executive Director

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Title