

**Independent Certified Public Accountant's Report  
on Applying Agreed-Upon Procedures**

To the Board of Directors  
Community Services Associates, Inc.  
Hilton Head Island, South Carolina

We have performed the procedures enumerated below, which were agreed to by Community Services Associates, Inc. ("CSA"), solely to assist you in certifying the results of the 2019 referendum vote. CSA is responsible for the overall balloting and counting 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 we performed and the associated findings are as follows:

1. We selected a sample from the ballot packages mailed by the printer and matched our sample selection to a list of eligible property owners as provided by CSA. We also selected a sample of eligible property owners from the list provided by CSA and matched them to the physical ballot packages being mailed. This included:
  - a. Selecting a random sample of property owners from the master listing provided by CSA, and verifying that the envelope existed and was ready to be mailed by the printer. For each envelope selected, we inspected the contents to verify that the ballots were present, and that the referendum verbiage, as provided by CSA, was printed on the ballots.
  - b. Selecting a random sample of ballots from the population of envelopes to be mailed and tracing them to the master listing provided by CSA. For each envelope selected, we inspected the contents to verify that the ballots were present, and that the correct verbiage was printed on the ballots.
  - We found no exceptions as a result of these sample comparisons.
2. We verified the number of ballot packages being mailed using the official Post Office certified mail receipt, and reconciled this to the master listing provided by CSA.
  - We found no exceptions as a result of this comparison.
3. We received an updated listing of property owners from CSA subsequent to the initial mailing which identified the owners that had been added as the result of a change in ownership or becoming members in good standing. CSA was responsible for mailing ballots to the property owners added. Each ballot received by Elliott Davis was checked against both the initial and updated list to ensure that only one ballot per property was counted and that the identifying information per the ballot matched the listing provided.
  - We found that only one ballot per property was counted and that the identifying information on the ballot matched the listing provided.

4. We received the completed ballots directly from the property owners, matched them to the master listing provided by CSA and tabulated the results of the voting. The results are as follows:

<u>Vote</u>	<u>Vote Count</u>	<u>Vote Percentage</u>
Yes	3,039	72.12%
No	1,175	27.88%

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion, on the voting results. 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 the management and members of CSA, and is not intended to be and should not be used by anyone other than these specified parties.

*Elliott Davis, LLC*

Charleston, South Carolina

July 9, 2019