

May 30, 2018

TO: Paul Bowman, Pastor
Jim Fairchild, CFO

From: Mike Franklin and Rollie Marolf, Auditors

We have reviewed the financial records of the Topeka Congregation of the Community of Christ Church for the calendar year 2017 and found them in order. The audit followed the Midlands Mission Center and World Church guidelines. All documentation was well organized and the accounting procedures of the World Church were followed.



Mike Franklin



Rollie Marolf

ANNUAL AUDIT CHECKLIST/WORKSHEET

Audit Year: 2017

Items to be addressed:

- ✓ 1. Verification of signatures and endorsements on checks. -
- ✓ 2. Reconcile the final bank statement to the checkbook.

• Beginning Checkbook Balance:	01-01-17	116,314 ⁶⁷	
• Ending Checkbook Balance:	12-31-17	123,823 ⁵⁰	
• Bank Balance			128,675 ⁻
• Outstanding Deposits			+ 593 ⁵⁵
• Outstanding Checks			- 5,445 ⁰⁵
• Outstanding WC withdrawals			
• Formula: (c+d-e-f=b)		123,823 ⁵⁰	

- ✓ 3. Match a random selection of receipts to disbursements.
- ✓ 4. Verify the WC AIP account, money market, CD and savings account. Check the posting of income or loss.

Beginning Balance	29,526 ²¹			
Ending Balance	29,930 ⁵¹			
Income or <Loss>	404 ³⁰			

- ✓ 5. Verify a random selection of offering envelopes to weekly/monthly journal entries. Look at least one week per quarter.
- ✓ 6. Match total weekly/monthly contribution to the deposit slip to the bank statement.
- ✓ 7. Verify World Church contributions to bank statement debits by the World Church.
- ✓ 8. Verify a selection of budget items to actual expenses to those line items.

Total Proposed Budget: 43,500⁻
 Total Year's Expenses: 35,591⁰²

If there is a line item that is over budget, check to see if there is a satisfactory explanation for the disbursements.

- ✓ 9. Review the congregational conference minutes to make sure the wishes of the congregation have been honored in the budget.

Signature(s): *[Handwritten Signature]* Date: 5-30-18

Auditors must decide on a reasonable number of items to verify. Every entry does not need verification.