

May 1, 2019

To: Beth Franklin, Pastor

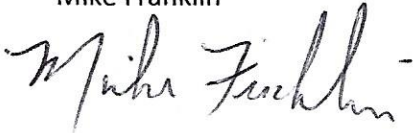
Gary Middleton, Stewardship Pastoral Ministry Team Leader

Jim Fairchild, CFO

From: Mike Franklin and Woody Houseman, Auditors

We have reviewed the financial records of the Topeka Congregation of the Community of Christ Church for the calendar year 2018 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

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Woody Houseman

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ANNUAL AUDIT CHECKLIST/WORKSHEET

Audit Year: 2018

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- | 128,675.00 | |
| • Ending Checkbook Balance: | 12-31-18 | 79,360.65 | |
| • Bank Balance | | | 86,134.33 |
| • Outstanding Deposits | | | + 20.00 |
| • Outstanding Checks | | | - 6797.44 |
| • Outstanding WC withdrawals | | | _____ |
| • Formula: (c+d-e-f=b) | | | _____ |

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 | _____ | _____ | _____ | _____ |
| Ending Balance | _____ | _____ | _____ | _____ |
| Income or <Loss> | _____ | _____ | _____ | _____ |

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: 40,575.00
 Total Year's Expenses: ~~40,575.00~~ 33,604.00

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): [Signature] [Signature] Date: 3-19-19

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