

Secy

MEMO: 6 February 1979

From: J. Edwin Myers, Chairman, Auditing Committee

To: Members of the Church Council of the United Evangelical Church

Subj: EXAMINATION OF FINANCIAL RECORDS

1. Attached is copy of the report submitted to the congregation at the meeting on Sunday, 28 January 1979, regarding the examination of the financial records of the Church.

2. O-Observation and R-Recommendations.

A - O - \$17.01 petty cash money, which was locked in the cabinet in the Church office, is unaccounted for since August, 1978.

R - Lock for the cabinet should be changed and keys given only to authorized personnel.

B - O - Discrepancies on deposits for 5 September 1978 and 20 November 1978.

Our copies of deposit slips for these two days were given to the bank.

R - Letter to bank with regards to their intention concerning this matter.

Never give up our copies, either have bank reproduce or we reproduce and certify to same as being a true and correct copy.

C - O - The oil bills seem to be exceptionally high not only for the Church but also for the parsonage.

R - Someone should check the oil tank or gauge as to the amount delivered and again the next time a delivery is made to ascertain the correct amount of oil being consumed between deliveries.

The water heater in the parsonage should be changed over from oil to gas operation.

D - O - Too many people have the combination to the Church office safe.

R - The combination of the safe should be changed and the new combination be given only to authorized personnel.

E - O - There are too many people in the Church office, especially on Sundays.

R - The Church office should be locked at all times on Sundays and nobody be allowed to congregate in the office unless some person of authority is present.

3 - Recognition

In our opinion, Randy Schmitt had done an excellent job as treasurer of the Church. To show our appreciation, we think a letter of thanks would be appropriate. This could be presented to him some Sunday in the near future. If this is not agreeable, then a momento of some sort should be presented.

OVER

5 - Miss Ruth Beckwith, Mr. William Voelker and I thank you for giving us the opportunity to be of service to the Church.

Secy

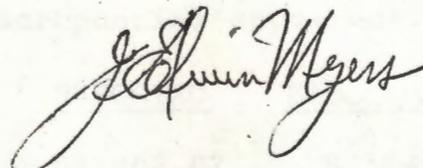
MEMO: 16 January 1979

FROM: J. Edwin Myers, Chairman Auditing Committee

To: The Congregation Membership of the United Evangelical Church

SUBJ: EXAMINATION OF RECORDS

1. On Tuesday, 16 January 1978, in the presence of the Treasurer, Carol Weidel, former Treasurer, Randy Schmitt, Financial Secretary, Robert Jackson, we, Ruth Beckwith, William Voelker and J. Edwin Myers, examined the financial records of the Church.
2. In our opinion, the books are in order and all transactions accountable.



cc: Carol Weidel
Randy Schmitt
Robert Jackson
Ruth Beckwith
William Voelker

See

7728 Wynbrook Road
Baltimore Md 21224
17 January 1979

American Bank of Maryland
8701 Georgia Avenue
Silver Spring, Md 20910

Re: United Evangelical Church, Inc.
Acct 40-025 35-9

Gentlemen:

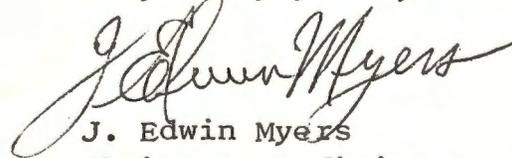
A recent examination of the financial records of the Church were made and the following discrepancies appeared:

<u>DATE</u>	<u>DEPOSITED</u>	<u>REPORTED</u>	<u>DISCREPANCY</u>
9/5/78	\$1,387.87	\$1,262.87	\$ 114.00
11/20/78	1,591.21	1,491.21	100.00

The people who count the money have been questioned as to the validity of the deposits. They advised that before the monies are put in the deposit bags they are doubled checked.

We would like to complete our report to the Church congregation, therefore, please advise us what your intentions are in this manner.

Very truly yours,



J. Edwin Myers
Chairman, Auditing Committee
United Evangelical Church Inc

jem

cc: Highlandtown Branch Office



8701 Georgia Avenue
Silver Spring, Maryland 20910

Secy

January 19, 1979

Mr. J. Edwin Myers
Chairman, Auditing Committee
United Evangelical Church, Inc.
7728 Wynbrook Road
Baltimore, Md. 21224

Dear Mr. Myers,

In reply to your letter of January 17, 1979 I wish to advise that our research has disclosed the following:

Your deposit of 9-5-78 listed bills as; \$612.00, coin \$38.87 and checks totalling \$612.00 (see tape enclosed). The entire deposit adds to \$1,262.87 instead of the \$1,376.87 as shown on the deposit ticket or the \$1,387.87 indicated in your letter. Our tellers tapes agree with the amount of cash that you show deposited.

Your deposit of 11-20-79 listed bills as \$458.75, coin \$72.46 and checks totalling \$458.75. This would add to \$989.96 instead of the \$1,591.21 that was shown on the deposit ticket. The actual cash (bills) verified by two tellers was \$960.00. The new total came to \$1,491.21. We contacted the church and was instructed to change the deposit ticket to the correct amount. (Tape also enclosed)

Some time later a representative of the church questioned the corrections. We asked to see the deposit receipts and statements. We received no response for several weeks.

On both deposits, errors were made in making up the deposit tickets.

I regret any problems that this has caused with the account relationship however all deposits made through our night depository are subject to our final count.

Sincerely,



Neil G. Farren
Vice-President

cc; Bobby Dean
Charles Parkis

enclosures

NGF/sef

Checks listed

0.00 *

25.00 +

15.00 +

15.00 +

10.00 +

5.00 +

10.00 +

25.00 +

50.00 +

50.00 +

100.00 +

5.00 +

175.00 +

10.00 +

20.00 +

20.00 +

20.00 +

25.00 +

11.00 +

21.00 +

612.00 *

cash listed (612.00 +

38.87 +

1,262.87 *

Total

0.00 *

Total shown on deposit 1,376.87 +

1,262.87 -

114.00 *

9/5/78

Checks listed

0.00 *

0.00 *

10.75 +

35.00 +

5.00 +

10.00 +

10.00 +

10.00 +

5.00 +

5.00 +

5.00 +

10.00 +

35.00 +

25.00 +

100.00 +

11.00 +

12.00 +

30.00 +

50.00 +

25.00 +

60.00 +

458.75 *

Cash 458.75 +

Coin 72.46 +

Chks 458.75 +

(989.96 *)

Actual Cash 960.00 +

Coin 72.46 +

Checks 458.75 +

1,491.21 *