



# UNITED EVANGELICAL CHURCH

(UNITED CHURCH OF CHRIST)

EAST AVENUE & DILLON STREET  
BALTIMORE, MARYLAND 21224  
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PHONE: 276-0393

JOHN STEPHEN FAIR, PASTOR  
PARSONAGE: 945 S. EAST AVENUE  
BALTIMORE, MARYLAND 21224  
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2 February 1988

To: Members of the Church Council  
From: J. Edwin Myers, Chairman Auditing committee  
Subj: Comments Regarding Review Of The Financial Records.

1. Attached is a copy of report submitted at the congregational meeting on Sunday, 31 January, regarding the review and examination of the financial records of the Church.
2. I would like to submit the following: O-Observation/R-Recommendation
  - A. O-Bank charges  
R-When the Financial Secretary issues a check to a member of the Church for reimbursement of a cash bill, the check should be cashed elsewhere instead of going thru our deposit records. Here we are paying double charges, i.e. for the issuance and then redeposit of the cashed check. This may seem small, but if you have quite a few of these transactions it could add up.
  - B. O-Vending Machine  
R-At the end of the month, the money in the coke machine should be removed and machine filled to capacity with soda. At the end of that month check your cash against the sodas left in the machine to determine whether or not all sales are accountable.
  - C. O-Memorial Fund from 1977 to 1986 had a balance of \$45,000 and 1987 showed a balance of \$45,555.. When you add up the totals of the certificate accounts, they do not equal this present amount. This seems to be deceiving to the membership as to how our funds are distributed.  
R-When memorials are given, they should be put into the general fund of the Church or if specified for donation to the memorial fund, then the amount should be put directly into the fund account so designated.  
O-Using this fund for lean times, as explained to me  
R-If you intend to use the funds in this account from time to time, without reimbursing same, then this account should not be carried as "Memorial Fund" but change to "Reserve Fund" and explain this to the general membership.  
Question may be asked "if we have a memorial fund sitting their and not being used, why should this money not be used toward repairing the heating system, air conditions or etc," instead of asking for additional contributions from time to time.
  - D - O-Insurance fund increased by \$1,600  
R-If the bus insurance is included in this increase, then your budget is inflated.
  - E - O-There is no budget set up for the operation of the bus for 1988.  
R-A budget should be set up just as we have for the church operations.

F - O-Noticed that the financial Secretary and Treasurer is on the Audit Committee.

R-This is a NO-NO, they should be present when the audit is performed but should not be appointed as members to this committee.

3. The observations listed above in no way reflects upon any one individual.
4. Would highly recommend that a letter of appreciation be sent to Robert Gundlach for his part in preparing the monthly financial statement on the computer. this not only simplifies the audit but it also makes the report easier to read and understand.



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22 January 1988

TO: The congregation Membership of the United Evangelical Church

FROM: J. Edwin Myers, Chairperson, Auditing Committee

Subj: EXAMINATION OF THE FINANCIAL RECORDS

1. On Tuesday, 19 January 1988, in the presence of the out-goinging Treasurer Mr. Louis Parker Sr., incoming Treasurer Sharon Daniloski, out-going President William Voelker, incoming President Grace E Fader, we Fred Long, Florence gundlach and J. Edwin Myers, reviewed and examined the financial Records of the Church.
2. In our opinion, the statement presented fairly the financial position of the church.
3. Also, the books are in balance and all transactions were accountable.

Respectfully submitted,

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J. Edwin Myers  
Chairperson  
Auditing committee