



UNITED EVANGELICAL CHURCH

(UNITED CHURCH OF CHRIST)

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

W. SCOTT HENGEN III, PASTOR
PARSONAGE: 945 S. EAST AVENUE
BALTIMORE, MARYLAND 21224
PHONE: 276-0621

TREAS

MEMO: January 7, 1980

To: Members of the Church Council

From: J. Edwin Myers, Chairman Auditing Committee

Subj: EXAMINATION OF FINANCIAL RECORDS

1. Attached is copy of the report submitted to the congregation at the meeting on Sunday, January 13, 1980, regarding the examination of the financial records of the Church.
2. O-Observation and R-Recommendation
 - A. O - Check book balance exceptionally high
R - Transfer \$10,000.00 from checking account to savings account - particularly for interest benefit.
 - B. O - Combination to the Church office safe not changed
R - The combination of the safe should be changed immediately and the new combination be given only to authorized personnel.
 - C. O - Request for blank checks to be signed
R - All checks must be properly filled out before signatures are affixed to checks.
 - D. O - Some bills being paid by cash, taken from offering on Sundays
R - All bills must be paid by check only - including petty cash
 - E. O - In some instances, money is not being marked on memorial envelopes
R - Whoever opens the memorial envelopes, be sure that the amount is shown so that people will be given proper credit.
 - F. O - Money in memorial envelopes
R - Money should be removed from memorial envelopes and marked before turning over to Church Secretary for recording.
 - G. O - All types of Church offering envelopes placed in one bag
R - After collection, all envelopes should be sorted in bags prior to counting as follows:

- a. Regular envelopes
- b. Communion envelopes
- c. Improvement fund envelopes
- d. Holiday envelopes, Self-Denial and/or Advent folders
- e. Miscellaneous envelopes

DO NOT SEND CLOTH BAGS TO BANK - THEY ARE FOR OUR USE ONLY

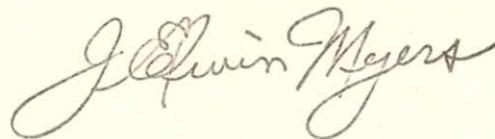
- H. O - Money left in safe from one Sunday to the next
 - R - After each Church service on Sunday, money should be counted and deposited in bank night depository same day.
- I. O - Kitchen doors not locked
 - R - While people are counting money on Sunday, the kitchen doors should be locked. The door leading to the Friendship Hall should have a slide bolt installed.
- J. O - There seems to be no record available of our various bank accounts.
 - R - A record should be made and copies given to the Secretary, Treasurer, Financial Secretary and Chairman-Auditing Committee, listing the following information:

Name of Institution
 Account Number
 Type
 Interest Rate
 Amount
 Maturity Date
 Where kept

This information should also be listed on our monthly financial report

- K. O - Check book not available on Sundays.
 - R - The Treasurer should bring the check book with him every Sunday, not only for abstracting of the entries by the Financial Secretary, but also if a check should be needed immediately.
- 3. In our opinion, Robert Jackson as Financial Secretary, Carole Weidel and Randy Schmitt as Treasurers had done an excellent job. To show our appreciation, we think a letter of commendation would be appropriate.

cc: John Bond Jr ✓
 John Strong
 Robert Jackson
 Randy Schmitt
 Ruth Beckwith
 Fred Long
 William Voelker





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MEMO: January 7, 1980

To: The Congregation Membership of the United Evangelical Church

From: J. Edwin Myers, Chairman Auditing Committee

Subj: EXAMINATION OF RECORDS

1. On Monday, January 7, 1980, in the presence of the Treasurer, John H Bond Jr., John Strong, Financial Secretary, former Financial Secretary, Robert Jackson, we, Ruth Beckwith, Fred Long, 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: John H Bond, Jr. ✓
John Strong
Robert Jackson
Randy Schmitt
Ruth Beckwith
Fred Long
William Voelker