



# 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

MEMO: 20 January 1982

To: The Congregation Membership of the United Evangelical Church

From: J. Edwin Myers, Chairman Auditing Committee

SUBJ: EXAMINATION OF THE FINANCIAL RECORDS

1. On Wednesday, January 1982, in the presence of the Treasurer-Samuel Jones Jr, Financial Secretary-Ruth Beckwith and former Financial Secretary-John Strong, we, Louis Parker Sr, William Raddatz, Margaret Myrick and J. Edwin Myers, reviewed and examined the financial records of the Church.
2. In our opinion the books are in balance and all transactions were accountable.



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PARSONAGE: 945 S. EAST AVENUE  
BALTIMORE, MARYLAND 21224  
PHONE: 276-0621

MEMO: 2 February 1982

To: Members of the Church Council

From: J. Edwin Myers, Chairman of Auditing Committee

Subj: EXAMINATION OF 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. O - Observation -- R - Recommendation
  - A. O - On 20 November 1981 a check was charged back to our account for insufficient funds. There was a replacement check issued but no record of check being replaced in either the November or December deposits.
    - R - When a check has been charged back to our account and a replacement check has been received, a separate deposit slip should be made and so marked on our copy of the deposit slip.
  - B. O - Money is being advanced from petty cash for organizations to pay a bill with instructions they will reimburse this amount. I saw no record of this, but was advised money was turned over to the Church by the Secretary, in form of a check, and was apparently applied to general funds and by doing this is inflating your income.
    - R - Whenever money is advanced and has been reimbursed, it should be put back into petty cash. If a check is issued, it should be turned over to the Treasurer and/or Financial Secretary to be cashed and money given back to the Secretary to be put back into the fund.
  - C. O - There is nothing in our files to show that the Pastor has been turning in his monthly mileage reports.
    - R - This should be a standard practice and should be turned over to the Financial Secretary every month to keep with the financial records.
3. A review of the Petty Cash, Church Office and Church Supplies have been made and a report and/or breakdown of these accounts will be submitted for the March Council meeting.
4. In my opinion, John Strong had done an excellent job in maintaining the financial records of the Church and to show our appreciation, a letter of commendation would be appropriate.



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PARSONAGE: 945 S. EAST AVENUE  
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PHONE: 276-0621

MEMO: January 7, 1980

To: Members of the Church Council

From: J. Edwin Myers, Chairman Auditing Committee

Subject: 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:

- ARCH
- 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

*J. Edwin Meyers*



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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