



SEVENTH-DAY
ADVENTIST
CHURCH

Southeastern California Conference

Auditing

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Seventh-day Adventist Church

Dear Church Treasurer:

We need to conduct the audit of your church books. There is a period of **2 years** for us to review. We will need the documents from **January 1, 2020, through December 31, 2021**. **Be sure that you are sending each record requested and check the box provided for each item. Make a copy of this letter for your records and send a copy with the audit records.**

Here is a list of the records that are needed for the audit:

- 1. **Affidavit: List of church's Bank and Investment Accounts.** The form is enclosed with this letter. Please be sure that both the pastor and treasurer sign the affidavit.
- 2. **Cash Receipts and Disbursement Journals.** Please send the cash receipts and disbursement journals stating clearly the local church funds. If you are using a computer software, please include the Detail General Ledger of each account. **For QuickBooks or Jewel users, please send a backup copy on a flash drive.**
- 3. **Financial Statements including Balance Sheet for each month of the audit period,** as presented to the church board.
- 4. **All Bank Statements with canceled checks and reconciliation papers (including a copy of the January 2022 bank statement).**
- 5. **Investments.** We will need all the records for your savings accounts and other investments.
- 6. **Loan and Debts.** Please provide the records of any loans and debts that the church might have.
- 7. **D-2 Forms.** These should be in numerical order by check number with invoices and receipts attached. If you are printing duplicate checks or have a check stub showing check number, date, amount, payee and account to be charged, you may attach the receipts and vouchers to it in place of the D-2 Form.
- 8. **Check Register.** If the checkbook is loose-leaf, we need only the register for the audit. Keep the unwritten checks to pay current bills.
- 9. **Weekly Offering Envelopes.**
- 10. **Church Board and Finance Committee Minutes.** We check the authorizations for the annual budget, for all out-of-the-ordinary expenditures, for opening and closing bank or investment accounts, and authorizing signatures and signature changes on accounts. If you do not have copies of the minutes, please obtain them from your church clerk.
- 11. **SECC Monthly & Weekly Receipts Summary.** Please separate the weekly into one folder and the monthly into another folder, if possible, or place the monthly summary on top for each month.
- 12. **1096 Annual Summary and 1099-NEC forms.** Please provide copies of these forms that were submitted to the Internal Revenue Service Center using your church's tax identification number. **Also, provide copies of W-9 Forms.**

Please do the following:

1. Be sure that you are sending each record requested and check the box provided for each item.
2. Make a copy of this letter for your records and send a copy with the audit records.
3. Check the best way to contact you during the audit:

Phone Daytime (hours) _____ Phone # _____

Evening (hours) _____ Phone # _____

Email: _____

Please respond by _____, by either sending the records for audit or informing me of the date the records will be sent. If you have any questions, I can be reached by email at [**Faith.Whitter@seccsda.org**](mailto:Faith.Whitter@seccsda.org) or by phone at 951-509-2373.

Thanks for your cooperation!

Sincerely,

Faith Whitter, Conference Auditing Department Director

xc: Church Pastor
Conference Treasurer

Enclosure

PLEASE RETAIN A COPY OF THIS LETTER FOR YOUR INFORMATION