



SEVENTH-DAY
ADVENTIST
CHURCH

Southeastern California Conference

Date

To the Church Board
Church Name
City, California

Auditing

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2374
Fax: (951) 509-2377
Secc.adventistfaith.org

Process for Response to Audit Findings

Enclosed is the audit report the conference auditor has prepared for your church for the period of _____ . As for the audit report distribution process, it is as follows:

- First, we mail a draft copy of the audit report in a limited release to the church treasurer.
- A cover letter accompanies the draft report. The two documents enable the church treasurer to review the report and respond to the auditor regarding significant findings by the required date.
- The auditor will receive the church treasurer's response, review it, and make revisions, if necessary, to the draft report. If the church treasurer's response is not fully satisfactory, the church board will also be asked to respond when the board reviews the report.
- The revised report with support materials (enclosures) is distributed to the pastor, treasurer, head elder, and church board chairperson.
- **The church board chairperson is responsible for ensuring that all church board members receive a copy of the complete audit report with support materials; that the board discusses the findings and makes resolutions addressing any deficiencies.**
- **Finally, a response form that is sent to the church board chairperson needs to be completed and returned to the auditor along with a letter outlining the board's response and the appropriate plan of actions taken for the audit findings. The response form along with the copy of the board minutes and letter quoting the board's response to the findings need to be sent to the auditor by the date indicated on the response form and audit report.**
- Any questions about the audit review process can be clarified by telephone conversation with the auditor.