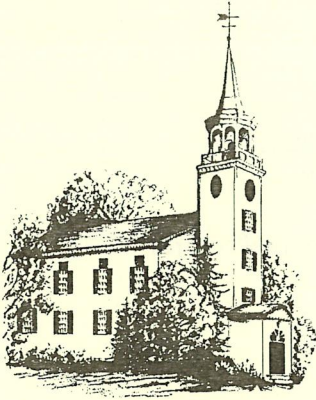


The First Parish Church United

48 Main Street
Westford, Massachusetts 01886-2506



Rev. Kathleen Hepler
Interim Minister

December 18, 2019

Auditor's Report for Fiscal Year ending June 30, 2019

The Auditor is chartered by the By-laws to "reckon and settle with the Treasurer, the Investment Committee, and any other persons and/or committees handling finances of the corporation".

During the audit of Fiscal Year 2019 ("FY19"), I met with Treasurer Linn Flint, Assistant Treasurer Alan Heinold and Investment Committee Chair Steve Smith. I reviewed the scope of work, the weekly/monthly statements, and the activities of the year. In addition, sampling was done for four weeks' receipts, randomly chosen, and I followed their accounting from Office Manager to Assistant Treasurer to Treasurer.

My conclusions are as follows:

1. In my opinion, after year-end reconciliations and adjustments and review, the books and records of the church finances as stated in the Treasurer's final FY19 reports are complete and accurate.
2. In my opinion, after review, the FY19 records and reports of the Investment Committee after audit adjustment are complete and accurate.

My review followed principles of internal auditing; as a part of that approach, internal controls and procedures were reviewed. Suggestions for improvements from the FY18 audit and actions taken were as follows:

- a. A Policy and Procedure book was established and content developed covering some major financial activities, some internal controls, and all financial automated systems used within the church.
- b. Job definitions of financial officers and others who work on financial activities, records, and reports were documented in the Policy and Procedure book.

Affiliated with the Unitarian Universalist Association and the United Church of Christ
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c. Monthly reconciliations of church records with bank and custodian statements were completed every month by Treasurer Linn Flint.

Additional suggestions for improving internal controls are listed below:

a. Additional financial policies are needed for Payroll process, Procurements and Approvals, Procedures for Square and PayPal, Procedures for Office Safe.

b. Assignment of duties among financial officers should be reviewed for good control and distribution of work.

Respectfully submitted (December 2019),



Leah Grenier, Auditor