



August 21, 2017

Grace Crossing Church
1553 Beaver Valley Rd
Beavercreek, OH 45434

To Whom It May Concern:

By request of your church leadership, I have examined the financial records for the period of May 1, 2016 through April 30, 2017. I have also examined the financial practices and operational procedures of the church for the same time period. Examinations such as these serve to:

- Protect the individuals the local church places in offices of financial responsibility from unwarranted charges of careless or improper handling of funds.
- Build the trust and confidence of the church's financial supporters.
- Set habits of fiscal responsibility to assure that, when there is turnover in personnel, there will be continuity in function and accountability.
- Assure that gifts made to the church with special conditions attached are consistently administered in accordance with the donors' instructions and, thus, let donors know gifts are utilized as intended.
- Provide checks and balances for sums received and expended.

While my internal audit was limited to testing transactions and balances and would not necessarily disclose all errors, I found no evidence of significant errors or omissions. In my opinion, the financial reports mentioned above are fairly stated. I also found the bank reconciliations, invoice records, payroll data and files, donor records and accounting practices to be sound and free from any material inconsistencies.

Sincerely,

Shelby J. Pratt
Network Finance Director