

March 22, 2018

Mark Kenyon, Chairman
Elder Leadership Team
Christ Community Evangelical Free Church

Subject: FY 2016/2017 Financial Review

Dear Mark:

We have completed a review of the financial records of Christ Community Church for the fiscal year ended September 30, 2017. The scope of work was not restricted in any way and was designed to fit the unique nature of church operations, specifically:

We included a message on all annual giving statements asking that any discrepancies in statements be reported to a separate, independent email box. No exceptions were noted.

We also examined cash disbursements throughout the year, testing transactions representing approximately 50% of non-payroll expenditures and 99% of cash transfers for the year. Our sample included all disbursements over \$25,000 and a specific sample of payments to senior leaders and finance personnel in addition to a random selection of disbursements throughout the year. Further, we examined all EFTs or other transfers greater than \$2,000.

In the performance of those specific procedures, nothing came to our attention which would indicate that the internal controls of Christ Community Church are not functioning as prescribed to provide for adequate stewardship of church assets.

The review was conducted by experienced finance professionals from the congregation not engaged in church operations or finance, including Bob Coleman (Olathe Campus), Keli Wike (Brookside Campus), Ron Pittenger (Leawood Campus), Suzy Kimbrough (Brookside Campus), Cole Hawks (Olathe Campus) and me in my role as Treasurer. I thank them for generously giving of their time and unique talents to provide cost effective oversight of our financial transactions.

Sincerely,

Clay Nickel
Treasurer