

Audit Exceptions and Delinquent Audits

For the Six Months Ending: 31 Dec 2003
 Based on audit reports received as of: 13 May 2004

THE CHURCH OF
JESUS CHRIST
 OF LATTER-DAY SAINTS

Cedar City Utah

President [REDACTED]
 [REDACTED]

This report lists audit exceptions for the current audit period. It also lists delinquent audits. For any exceptions listed for the current audit period, a history is also shown. Please make sure that the stake audit committee and the stake clerk assigned to finances work with local unit leaders and clerks to follow up and correct audit exceptions. Please promptly submit audit reports for any units shown as "Audit Report Not Received" within 10 days of receipt of this report. In the United States and Canada, direct any questions to the Church Auditing Department at 800- [REDACTED] ext. [REDACTED] (Salt Lake City area 240-4018). Outside the United States and Canada, direct any questions to the manager of membership and statistical records at the administration office.

Audit Type and Unit Name	Exceptions Reported (Higher-risk exceptions are in bold type.)	Audit Exception History for Six-Month Audit Periods Ending:					
		12/03	06/03	12/02	06/02	12/01	06/01
STAKE or DISTRICT							
Cedar City Utah	Monthly bank reconciliations are not current or are not properly completed.	X	X		X		
	There are old reconciling items on bank reconciliations.	X	X				
WARD or BRANCH							
Cedar 1st	No Exceptions Reported						
Cedar 5th	No Exceptions Reported						
Cedar 10th	No Exceptions Reported						
Cedar 12th	No Exceptions Reported						
Cedar 19th	Funds in the "Other" category are not kept by subcategory classifications, or the total of the subcategory classifications does not reconcile to the "Other" category balance listed on the monthly financial report.	X	X	X	X	X	X
Kanarraville	No Exceptions Reported						
Kolob Canyon	No Exceptions Reported						
New Harmony	No Exceptions Reported						
FAMILY HISTORY CENTER							
Cedar City Utah	One or more Church Unit Financial Statement reconciliations was not signed and dated by the center director and the assigned priesthood leader.	X			X		

Delinquent Audits or Audit Exceptions

Delinquent Local Unit Audit History For Six-Month Audit Periods Ending:

Cedar City Utah

The Church Unit Financial Statement reconciliations for the audit period were not completed monthly.

<u>06/03</u>	<u>12/02</u>	<u>06/02</u>	<u>12/01</u>	<u>06/01</u>	<u>12/00</u>
X	X		X		
X	X		X		X

Deposits are not taken to the bank by two authorized people on the day the deposits are prepared.