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February 29, 2024

To The Congregation, Strathroy United Church

Having had experience in church treasury activities I volunteered to perform an independent review of the financial report that is being presented to the congregation at its annual meeting March 3, 2024 which includes the distribution of the church's financial statements for the year ended December 31, 2023

The United Church of Canada sets out the matters to be reviewed in section G.4.4.4 of its Bylaws:

- a) ensuring that at least two unrelated people are responsible for signing all cheques and transaction documents;
- b) examining the records of meetings of the governing body;
- c) examining the books that record cash receipts, cash disbursements, payroll, and general ledger transactions for accuracy;
- d) ensuring that all transactions were authorized properly;
- e) reviewing bank reconciliations for the year;
- f) ensuring that all funds given for the Mission & Service fund have been sent to the appropriate General Council working unit monthly;
- g) reviewing the procedures used for keeping records to ensure that the chance of error or fraud is minimized;
- h) ensuring that cash receipts match the charitable donation receipts that have been issued; and
- i) ensuring that the annual information return was completed and submitted to governmental authorities within six months after the end of the previous financial year.

In the interests of confidentiality item h was done in aggregate rather than examining single donations and assessing the adequacy of the control environment to carry out proper allocation of receipts to donors.

There were no exceptions noted in carrying out the above noted independent review.

Sincerely,



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