

Pavel Sorkin
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The Right Reverend Bishop Nikolai
All Saints Russian Orthodox Church Las Vegas
5100 Smoke Ranch Rd
Las Vegas, NV 89108

December 9, 2020

Re: Audit of Church Accounts for Q1-Q2 FY20

Dear Bishop Nikolai and the Parish Council,

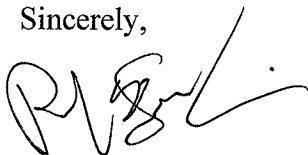
Per your request, I am submitting to you the results of my audit of the Q1-Q2 2020 church financial records. The scope of my audit was to verify weekly and special event collections were recorded and accurately deposited, spending is appropriately accounted for, and receipts, check stubs, and general record-keeping is in good order. The scope of my audit is limited to the main church checking and savings account transactions and does not include reviewing information in the PayPal or bookstore accounts.

Firstly, I would like to commend the church for the marked improvement in recordkeeping over last year. This time around, I was able to verify almost all transactions and balances the first time around without having to search all over. Receipts were almost always kept and it's clear every effort was made to organize them neatly.

In this time period, the church showed that it's growing and expanding. We added new monthly recurring transactions for internet and security systems as well as several expenses for improvements around the church. Of the purchases we could not locate receipts for (nine in total), only two were without context (both at Lowe's—one for \$20 and one for \$107); the others were clearly for the benefit of the church (i.e. purchase at kosherwine.com or Vestal Publishing). I would recommend continuing to remind everyone that all purchases made with church cards or seeking reimbursement need to submit receipts for recordkeeping.

In summary, the recordkeeping for church accounts appear to be in good condition. Controls continue to be followed to meticulously track and deposit collections. The church is making great efforts to keep and organize receipts, invoices, and contracts. Again, I would like to stress that I am not a professional auditor, but everything appears to be in good order to me.

Sincerely,



Pavel Sorkin