Episcopal Diocese of South Dakota Mr. Randy Barnhardt, Accounting Officer 200 West 18th Street Sioux Falls, South Dakota 57104

Dear Mr. Barnhardt:

Thank you so much for your audit of our financial records. We are pleased that everything seems to be in order. At our September 19 Bishop's Committee meeting, we examined your three recommendations for Grace Church and make these comments:

- 1. We have instituted a double control over our offerings and will have that designated person also reconcile the check book twice a year.
- 2. We no longer have a discretionary fund.
- Our treasurer and our priest apologize for their errors on page four of the parochial report and will complete it correctly in the future.

We trust that these will be adequate to meet your recommendations. Thank you again, and I look forward to meeting you sometime.

Sincerely,

Katherine Kringen

Katherine Kungen

Senior Warden, Grace Episcopal Church, Madison

cc: The Rev. Canon Allen Lewis
Mrs. Ruby Stewart, Treasurer
Mrs. Jan Sanford, Clerk