

Guide to the Area Audit Program

THE CHURCH OF
JESUS CHRIST
OF LATTER-DAY SAINTS

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Introduction

The Area Audit Program

Church funds are sacred and must be carefully accounted for. Financial audits help to guard against misuse of funds and give priesthood leaders and clerks an opportunity to report on their responsibilities for Church funds.

Church financial audits are administered under priesthood direction. For each area in the Church, the Area Presidency organizes an area audit committee, including a chairman, an area auditor, and others described later in this guide. An assistant area auditor is called for each coordinating council in the area.

Area audit committees, area auditors, assistant area auditors, and Area Seventies follow the area audit program to strengthen priesthood leaders, help them safeguard the sacred funds of the Church, and ensure the proper use of those funds. They ensure that priesthood leaders, clerks, stake audit committees, and stake auditors receive appropriate training on Church audits and financial policies.

This guide outlines the roles and responsibilities of area audit committees, area auditors, assistant area auditors, and Area Seventies. The principles, policies, roles, and responsibilities described in this guide constitute the area audit program.

Terms Used in This Guide

For administrative purposes, the terms *bishop* and *bishopric* in this guide refer also to branch presidents and branch presidencies. The terms *stake president* and *stake presidency* refer also to district presidents and district presidencies. Where branches report to missions, *stake president* and *stake presidency* may also refer to mission presidents and mission presidencies. References to wards apply also to branches, including branches that report to missions. References to stakes apply also to districts and may apply to missions.

The term *priesthood leaders* refers to bishoprics, branch presidencies, and stake, mission, and district presidencies. The term *clerk* refers to stake, ward, district, and branch clerks and to their assistant clerks who are assigned to help with financial record keeping.

For areas in the United States and Canada, the term *controller* refers to the Church controller. For areas outside the United States and Canada, *controller* refers to the area controller.

References to departments at Church headquarters, such as the Church Auditing Department or Welfare and Self-Reliance Services, apply to areas in the United States and Canada unless stated otherwise. References to area-level organizations or personnel, such as the area office, the area welfare committee, or the area controller, apply to areas outside the United States and Canada.

The term *Church financial representative* refers to an employee from Church headquarters or the assigned administrative office who (1) oversees stake and ward funds at the general or area level and (2) is authorized to provide information on stake and ward funds to the area audit committee, area auditor, and assistant area auditors.

Training and Resource Materials

Training and resource materials for the area audit program are available in the Help Center at ChurchofJesusChrist.org and in the Area Audit Resource Library located at aarl.ChurchofJesusChrist.org. Area audit committee members, area auditors, assistant area auditors, and Area Seventies may sign in using their Church Account username and password.

Distribution of This Guide

The following should have a copy of *Guide to the Area Audit Program*:

- Chairmen of area audit committees
- Area Seventies
- Members of area audit committees
- Assistant area auditors

Area Audit Committee

The area audit committee provides the support and direction of the Area Presidency to the area audit program. The committee is a forum for coordination of the work of the area auditor and assistant area auditors throughout the area.

Composition of the Area Audit Committee

The chairman of the area audit committee is a member of the Area Presidency. The area audit committee includes the chairman, the director for temporal affairs, the controller, and the area auditor. A Church financial representative may be invited to meet with the committee as needed in order to provide information about stake and ward finances in the area.

Responsibilities of the Area Audit Committee

The area audit committee receives input from and communicates information to the Area Presidency regarding Church audits in the area.

The area audit committee, the Missionary Department, and the Church Auditing Department work together to call and release the area auditor. The area audit committee ensures that the area auditor is trained by the Church Auditing Department.

The chairman of the area audit committee reviews and approves recommended calls and releases of the area auditor and assistant area auditors. The committee ensures that assistant area auditors are properly trained. The committee also facilitates a strong working relationship between Area Seventies and assistant area auditors.

The area audit committee ensures that assistant area auditors promptly train new stake presidencies on Church audit and financial policies. The committee assesses the training needs of the stakes in the area and ensures that assistant area auditors are meeting the stakes' training needs.

The area audit committee assesses and improves stake audit committees' effectiveness by ensuring the following:

1. Audits are submitted on time.
2. Audits are accurate and complete.
3. All audit exceptions are corrected promptly.

Area audit committees identify the key factors that may indicate increased risk of defalcation or misuse of Church funds in wards and stakes in their areas. These risk factors

may include inappropriate disbursements of Church funds (including fast offerings), missing donations, and other audit and training issues. Using these risk factors, the committee identifies wards and stakes that may be at increased risk of defalcation or misuse of Church funds and determines how to reduce these risks. If warranted, the area audit committee may request additional training, monitoring, or audits for wards and stakes with an increased risk of defalcation or misuse of Church funds.

The area audit committee meets monthly. The committee discusses stake and ward leaders' understanding of financial policies and procedures as evidenced by audit results and interviews with assistant area auditors. The committee may also discuss defalcations or other inappropriate disbursements of Church funds (including fast offerings), missing donations, and other unresolved audit and training issues.

The area audit committee arranges for office space for the area auditor. The committee also provides a budget for (1) the costs of equipment, travel, telephone, materials, and other related expenses for the area auditor, and (2) the costs of travel and miscellaneous expenses for assistant area auditors. These expenses are paid by the Church Auditing Department or the area office.

Relationships of the Area Audit Committee

The area audit committee reports to and receives assignments from the Area Presidency. Members of the committee interact with and obtain information from departments of the Church or managers in the area office as needed. They also interact with Area Seventies, stake presidents, and assistant area auditors as needed to share information and provide direction.

Area Auditor

The area auditor is a key member of the area audit committee. He is responsible for the day-to-day operations and administration of the area audit program.

The area auditor represents the Area Presidency while performing his responsibilities. He reports to and receives assignments and direction from the chairman of the area audit committee. He receives training and direction from the Church Auditing Department.

The position of area auditor requires a release from other stake and ward callings.

Qualifications of the Area Auditor

The area auditor is a capable administrator, trainer, and communicator. He holds a current temple recommend. He is familiar with and has previously served in Church leadership callings. He has financial expertise based on employment, Church leadership, or other experience.

The area auditor is able to administer the area audit program under the direction of the Area Presidency. He is skilled in preparing for, leading, and participating in meetings. He understands why audits are necessary at the ward and stake level and is able to bring others to this understanding. He understands how to conduct Church audits and is able to train others in the process. He is able to understand and communicate financial and auditing concerns at the area level.

The area auditor is able to travel throughout the area. His schedule allows him to attend area audit committee meetings and to provide training on evenings and weekends. He has basic computer skills, a portable computer, and internet access.

Responsibilities of the Area Auditor

Submit a Monthly Stewardship Report

The area auditor reports monthly to the chairman of the area audit committee and to the Church Auditing Department. The report should include the information requested by the area audit committee.

Coordinate Monthly Area Audit Committee Meetings

Under the direction of the area audit committee chairman, the area auditor schedules monthly area audit committee meetings and prepares the agenda and minutes. He coordinates with the other members of the committee as needed.

The area auditor reports on the following topics monthly, as applicable:

1. **Audit exceptions:** The area auditor summarizes the corrective actions that have been completed and the follow-up steps that have been taken with stakes that have unresolved audit exceptions. He summarizes the audit exceptions noted during the audits.
2. **Training:** The area auditor identifies the training needs of stakes and wards within the area. He identifies these needs by doing the following:
 - Communicating with assistant area auditors and reviewing their monthly stewardship reports
 - Reviewing reports from the Local Unit Financial Auditing System (LUFAS) and either the Church Unit Banking Services (CUBS) system or the Leader and Clerk Resources (LCR) system, as applicable
 - Discussing stake and ward financial and auditing issues with the controller and Church financial representatives
 - Identifying new stake presidencies and new stake audit committee chairmen

The committee should discuss the general training needs of stakes and wards and the training that has been or needs to be conducted with them.

3. **Submitted and delinquent audits:** The area auditor summarizes, by coordinating council, the number of submitted stake and ward audits and the number of delinquent audits. He also summarizes the follow-up actions taken with those stakes that have delinquent audits. The committee should address specifically what can be done to encourage these stakes to submit their audits.
4. **Key risks:** The area auditor summarizes unresolved key risks identified by assistant area auditors and the actions taken to resolve them. He identifies local units at risk of defalcation or misuse of funds.
5. **Assistant area auditors:** The area auditor summarizes the quality of work performed by the assistant area auditors. He reports on his training and supervision of the assistant area auditors. He recommends calls and releases of assistant area auditors.
6. **Stewardship reports:** the area auditor summarizes the information from assistant area auditors' monthly stewardship reports.

7. Unsupported and inappropriate disbursements: The area auditor reports inappropriate and unsupported disbursements. He obtains the committee's approval of follow-up training plans and communicates approved plans to the applicable assistant area auditor and to the Area Seventy, if needed.

The area auditor identifies unsupported and inappropriate disbursements by doing the following:

- Reviewing audit exceptions
- Conducting an audit from time to time
- Requesting reports and data
- Requesting reports and data from the controller and Church financial representatives
- Reviewing LUFAS reports and either CUBS or LCR reports, as applicable
- Discussing inappropriate fast-offering disbursements with authorized Welfare and Self-Reliance Services personnel or the area welfare committee chairman

8. Unremitted deposits: The area auditor reports unremitted deposits. He obtains the committee's approval of follow-up training plans and communicates approved plans to the applicable assistant area auditor and to the Area Seventy, if needed.

The area auditor identifies unremitted deposits by doing the following:

- Requesting reports and data from the controller and Church financial representatives
- Reviewing CUBS or LCR reports, as applicable

Analyze Audit and Financial Information

With help from the assistant area auditors, the area auditor analyzes ward and stake audit and financial information to discover problems or inconsistencies, such as repeated audit exceptions, undocumented or unapproved expenses, unremitted deposits, or inappropriate disbursements.

The area auditor asks the controller and the Church financial representatives to identify control and spending concerns that indicate the need for specific training to some or all coordinating councils, stakes, or wards.

The area auditor asks Welfare and Self-Reliance Services personnel or the area welfare committee to identify fast-offering concerns that indicate the need for specific training to some or all coordinating councils, stakes, or wards.

The area auditor ensures that all of these findings are

discussed in area audit committee meetings. The area audit committee develops plans to train coordinating councils, stakes, and wards as needed.

Train Assistant Area Auditors

The area auditor trains assistant area auditors on Church auditing and financial policies and procedures. He provides needed training materials to new assistant area auditors and trains them on the following:

- The importance of Church financial record keeping, auditing, and the safeguarding of Church funds
- The area audit program
- Their responsibility to train priesthood leaders, clerks, stake audit committees, and stake auditors on Church auditing and financial policies and procedures
- Needed follow-up on delinquent audits and the resolution of audit exceptions
- Audit forms and processes
- LUFAS, CDOL, and Area Audit Resource Library
- Training tools and techniques
- Stewardship reports

The area auditor schedules training regularly for all assistant area auditors, and he notifies the Church Auditing Department of the schedule. With area audit committee approval, he may request assistance from the Church Auditing Department with the training. He provides additional, specific training to assistant area auditors regarding their responsibilities and local financial and auditing issues as needed. He provides opportunities for assistant area auditors to network and share experiences.

Monitor and Supervise Assistant Area Auditors

The area auditor ensures that assistant area auditors have access to LUFAS and CDOL and know how to use them. He ensures that assistant area auditors have a Church Account, and he enters new assistant area auditors into CDOL.

The area auditor ensures that each assistant area auditor identifies newly called stake presidencies in his coordinating council and schedules financial and auditing training within 60 days of when they are called. The area auditor reports the training to the area audit committee.

The area auditor ensures that assistant area auditors provide training in each stake at least annually. He reports the scheduled and actual dates of stake training to the area audit committee.

The area auditor reminds assistant area auditors to contact stakes concerning upcoming audits and the corresponding audit committee meetings and stake auditor training. He works with the assistant area auditors to ensure that stake and ward audits are submitted on time. He identifies delinquent audits and contacts assistant area auditors to ensure that they follow up with stake leaders to get delinquent audits submitted. As necessary and in accordance with the follow-up policy set by the area audit committee, the area auditor requests the assistance of the Area Seventy for stakes that have not submitted their audits.

The area auditor identifies unresolved audit exceptions through LUFAS reports, and he works with assistant area auditors to ensure that these exceptions are resolved effectively and promptly. As necessary and in accordance with the follow-up policy set by the area audit committee, the area auditor requests the assistance of the Area Seventy for stakes that have unresolved audit exceptions. The area auditor follows up with assistant area auditors to make sure the resolutions of audit exceptions are recorded in LUFAS. The area auditor tracks the resolution of these exceptions in LUFAS, and he reports their status to the area audit committee.

The area auditor asks each assistant area auditor to review stake audit positions listed in LUFAS in order to ensure that (1) every stake has the stake audit committee chairman, stake audit committee members, and stake auditors properly recorded, and (2) these callings do not create conflicts of interest.

The area auditor should have regular contact with each assistant area auditor.

Facilitate Callings and Releases of Assistant Area Auditors

The area auditor or Area Seventy determines when a new assistant area auditor needs to be called. The area auditor obtains approval from the chairman of the area audit committee to make the change. The area auditor asks the Area Seventy to recommend a qualified priesthood holder from the stakes in the coordinating council. If no qualified priesthood holder is available, and if the Area Presidency approves, the area auditor works with the Missionary and Church Auditing Departments to fill the position with a senior missionary couple.

After accepting the recommendation from the Area Seventy, the area auditor obtains approval of the recommendation from the chairman of the area audit committee. The area

auditor prepares and sends release and call letters to the Area Seventy, who extends the release and call, and then sets apart the new assistant area auditor on behalf of the Area Presidency. Missionary couples are called and set apart under the direction of the Missionary Department.

The area auditor ensures that release and call correspondence is sent to priesthood leaders and assistant area auditors on time. He monitors and keeps records of assistant area auditors' service—including the service of missionary couples. He tracks the date each is called and set apart, the length of their service commitments, and so forth.

Report Budget Information

The area auditor analyzes the budget provided by the Church Auditing Department or the area office to cover authorized costs, such as travel, for himself and the assistant area auditors. He reports budgeted amounts, year-to-date expenditures, and budget balances to the audit committee as needed.

Perform Investigative Audits as Assigned

The Church Auditing Department or the area controller may assign the area auditor to conduct investigative audits. The area auditor reports the results of such audits to the person or entity that made the assignment, and he ensures the confidentiality of the investigation.

Relationships of the Area Auditor

The area auditor communicates and works closely with the members of the area audit committee, Church controllership or Church financial representatives, and Welfare and Self-Reliance Services personnel or the area welfare committee. It is critical that he develop a close working relationship with the Church controllership or Church financial representatives. They can provide him with key financial information and help him identify control or spending concerns.

The area auditor communicates regularly with and supervises assistant area auditors. He communicates and works closely with the Church Auditing Department. He communicates as needed with Area Seventies.

Assistant Area Auditor

The assistant area auditor is essential to the success of the area audit program. He is responsible for providing training on audit and financial policies and procedures to priesthood leaders, clerks, stake audit committees, and stake auditors. He is also responsible for ensuring that stakes conduct thorough and complete audits, submit audits on time, and correct all exceptions discovered during the audits. The assistant area auditor is generally assigned to one coordinating council.

The assistant area auditor represents the Area Presidency while performing his responsibilities. He reports to and receives assignments, direction, and training from the area auditor.

The position of assistant area auditor generally requires a release from other stake and ward callings.

Qualifications of the Assistant Area Auditor

The assistant area auditor holds a current temple recommend. He is familiar with and, if possible, has previously served in Church leadership callings. Financial and auditing expertise is helpful.

The assistant area auditor is able to communicate with and train priesthood leaders, clerks, stake audit committees, and stake auditors. He has the flexibility to provide training on evenings and weekends, and he is able to travel throughout the coordinating council.

The assistant area auditor has basic computer skills, a portable computer, and internet access.

Responsibilities of the Assistant Area Auditor

Identify Training Needs and Conduct Annual Training

The assistant area auditor conducts at least one training session each year for each stake within the coordinating council. He reports the scheduled and actual training dates to the area auditor.

The assistant area auditor identifies the training needs of each stake by doing the following:

- Reviewing audit results
- Reviewing unresolved or repeated audit exceptions
- Reviewing reports and information from the Local Unit Financial Auditing System (LUFAS)

- Discussing auditing and financial issues with priesthood leaders, clerks, stake audit committees, and stake auditors
- Communicating with the area auditor
- Identifying new priesthood leaders

The assistant area auditor provides training on Church auditing and financial policies and procedures as well as local financial and auditing issues to priesthood leaders, clerks, stake audit committees, and stake auditors. He uses the training materials provided in the Area Audit Resource Library (aarl.ChurchofJesusChrist.org) and Help Center.

Annual training should provide opportunities for priesthood leaders, clerks, stake audit committees, and stake auditors to network and share experiences.

Train New Stake Presidencies

The assistant area auditor trains new stake presidencies on their financial and auditing responsibilities within 60 days of when they are called. He uses the materials in the Area Audit Resource Library and Help Center for training. He coordinates this training with the Area Seventy.

The assistant area auditor may obtain the names of the members of new stake presidencies from the Area Seventy or the Church Directory of Organizations and Leaders (CDOL). The assistant area auditor reports to the area auditor in his stewardship report when initial training has been completed.

Follow Up on Delinquent Audits

The assistant area auditor encourages stake audit committee chairmen to submit their audits on time. The due dates are set by Church Auditing and are listed in LUFAS. He communicates by telephone and email, as often as needed, with stakes that have not done so. As necessary and in accordance with the follow-up policy set by the area audit committee, he requests the assistance of the Area Seventy for stakes that have not submitted their audits.

Review Audits and Follow Up on Audit Exceptions

The assistant area auditor reviews all audits for accuracy and thoroughness. He encourages the stake audit committees to promptly review the audits conducted in their stake. He works with the stake audit committee to make any needed corrections to submitted audits. He enters audit exceptions from paper audits into LUFAS.

The assistant area auditor encourages stake audit committee chairmen to resolve all audit exceptions effectively and promptly. He uses LUFAS reports and direct contact with stake audit committees to identify unresolved audit exceptions. He reports the resolution status of audit exceptions to the area auditor and the Area Seventy. As necessary and in accordance with the follow-up policy set by the area audit committee, he requests the assistance of the Area Seventy for stakes that have not resolved their audit exceptions.

Ensure That Each Stake Has a Functioning Audit Committee

The assistant area auditor works with the chairman of each stake's audit committee to ensure that the committee is organized and is performing its responsibilities. The assistant area auditor encourages stake audit committees to call qualified and dedicated auditors. He reviews stake audit positions listed in LUFAS in order to ensure that (1) every stake in the coordinating council has the stake audit committee chairman, stake audit committee members, and stake auditors properly recorded, and (2) these callings do not create conflicts of interest.

The assistant area auditor encourages stake audit committees to meet six times each year—three times for the year-end audit and three times for the midyear audit—as described in the document *Stake Audit Committee* found in the Help Center.

The assistant area auditor contacts the stake presidents in the coordinating council as needed, encouraging them to hold audit committee meetings and reminding them of audit deadlines. He encourages stake audit committee chairmen to invite their stake clerks and assistant stake clerks with financial responsibilities to attend stake audit committee meetings.

Report Losses, Thefts, Inappropriate Disbursements, and Misuse of Church Funds

The assistant area auditor informs the area auditor and either the Church Auditing Department or the area controller *immediately* of any losses, thefts, inappropriate disbursements (including fast-offering disbursements), or misuse of Church funds.

Work Closely with the Area Seventy on Audit and Financial Information

The assistant area auditor meets regularly with and receives counsel and assignments from the Area Seventy. The assistant

area auditor analyzes audit and financial information for stakes and wards within the coordinating council and reports the results to the Area Seventy as requested. The assistant area auditor attends coordinating council meetings as requested by the Area Seventy. The assistant area auditor may ask for the Area Seventy's assistance regarding difficult audit or financial issues within the coordinating council.

Submit a Monthly Stewardship Report

The assistant area auditor prepares a monthly stewardship report for the coordinating council and sends it to the area auditor with a copy to the Area Seventy. The report should include the information requested by the area audit committee.

Support LUFAS Users

The assistant area auditor assists stakes in resolving access, signature, reporting, or other problems in LUFAS.

Perform Investigative Audits as Assigned

The Church Auditing Department or the area controller may assign the assistant area auditor to conduct investigative audits. The assistant area auditor reports the results of such audits to the person or entity that made the assignment, and he ensures the confidentiality of the investigation.

Relationships of the Assistant Area Auditor

The assistant area auditor reports to, communicates regularly with, and receives training from the area auditor. He communicates regularly and works closely with the Area Seventy regarding auditing and financial issues. He communicates with stake presidents, stake audit committee chairmen, and stake audit committee members as they perform their auditing and financial responsibilities.

Area Seventy

The Area Seventy is essential to the success of the area audit program. He works with the assistant area auditor to support stake presidents in their responsibility for safeguarding sacred Church funds and for strengthening and protecting priesthood leaders and clerks. The Area Seventy should develop a strong working relationship with the assistant area auditor.

Responsibilities of the Area Seventy

Recommend, Call, and Release the Assistant Area Auditor

The area auditor or Area Seventy determines when a new assistant area auditor needs to be called. The area auditor obtains approval from the chairman of the area audit committee to make the change. The area auditor asks the Area Seventy to recommend a qualified priesthood holder from the stakes in the coordinating council. If a qualified priesthood holder is not available, and with Area Presidency approval, the area auditor works with the Missionary Department to fill the position with a senior missionary couple.

After accepting the recommendation from the Area Seventy, the area auditor obtains approval of the recommendation from the chairman of the area audit committee. The area auditor prepares and sends release and call letters to the Area Seventy, who extends the release and call on behalf of the area audit committee chairman, and then sets apart the new assistant area auditor. Missionary couples are called and set apart under the direction of the Missionary Department.

The area auditor trains the new assistant area auditor.

Interact with the Assistant Area Auditor

The Area Seventy meets regularly with and gives counsel and assignments to the assistant area auditor. The Area Seventy may ask the assistant area auditor to analyze audit and financial information for stakes and wards within the coordinating council and to report the results. He may invite the assistant area auditor to attend coordinating council meetings.

The assistant area auditor sends a monthly stewardship report to the area auditor, with a copy to the Area Seventy. This report summarizes the assistant area auditor's auditing and training activities in the coordinating council.

Support the Area Auditor and Assistant Area Auditor

The assistant area auditor may ask for the Area Seventy's assistance regarding audit or financial issues within the coordinating council.

The assistant area auditor is to provide training in each stake annually. He may need support from the Area Seventy to encourage stake leaders to set aside time for this. The assistant area auditor is to train new stake presidencies on Church audit and financial policies. The Area Seventy may provide the assistant area auditor with names and contact information of new stake presidents.

As necessary and in accordance with the follow-up policy set by the area audit committee, the area auditor or assistant area auditor may request the assistance of the Area Seventy in following up with stakes that have delinquent audits or unresolved audit exceptions. The assistant area auditor may also ask the Area Seventy for assistance in encouraging thorough and complete audits.

Relationships of the Area Seventy

The Area Seventy interacts with the chairman of the area audit committee as needed to share information and receive direction. The Area Seventy communicates as needed with the area auditor. The Area Seventy communicates regularly and works closely with the assistant area auditor regarding auditing and financial issues.

