

**Presbytery of the Northern Plains
Review of Financial Records
For the Year 2021**

The financial transactions and records of the Presbytery of the Northern were checked for accuracy, supporting documentation and authorization, following the outline for conducting the PNP financial review. Receipts of per-capita, special offerings and gift funds designated for PNP, Synod, PCUSA and PNP Missions were identified by the contributing church or donor information. All receipts were verified against the disbursement records and found to be accurate and complete.

Income: The year-end statements from all banks and investment accounts were reviewed and matched the amounts reported on the December 31, 2021 PNP Financial Statement. The bank statements, deposit book and reconciliation of the checking and money market records were verified and accurate in accordance with the Balance Sheet and Funds Overview Report.

Expenditures: All vendors and individuals receiving reimbursement during the year 2021 were reviewed for adequate documentation and allocation of expense to the respective committee or ministry team. All reimbursements to staff were found to have normally accepted documentation and verified amounts appeared on the check records. Monthly reports of expenditures, by category, were found to be complete and accurate. Vouchers continue to be used only where source documentation is lacking complete information. Personnel salary and payroll are provided through an outsourcing agreement with the Synod of the Lakes and Prairies.

Based on the review, the financial statements of The Presbytery of the Northern Plains for the year 2021 represent the revenue, expense fund balances and financial position as stated.

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Treasurer First Presbyterian Church, Fargo
Audit/Review completed 8/1/2022