Audit Exceptions and Delinquent Audits

For the Six Months Ending:

31 Dec 2003

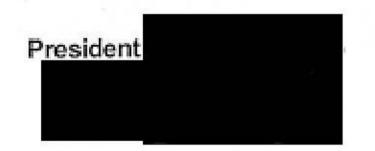
Based on audit reports received as of:

13 May 2004

JESUS CHRIST OF LATTER-DAY SAINTS

Audit Exception History for

Cedar City Utah



This report lists audit exceptions for the current audit period. It also lists delinquent audits. For any exceptions listed for the current audit period, a history is also shown. Please make sure that the stake audit committee and the stake clerk assigned to finances work with local unit leaders and clerks to follow up and correct audit exceptions. Please promptly submit audit reports for any units shown as "Audit Report Not Received" within 10 days of receipt of this report. In the United States and Canada, direct any questions to the Church Auditing Department at 800 meters and extension (Salt Lake City area 240-4018). Outside the United States and Canada, direct any questions to the manager of membership and statistical records at the administration office.

| | | Six-Month Audit Periods Ending: | | | | | |
|--------------------------|---|---------------------------------|-------|-------|-------|-------|-------|
| Audit Type and Unit Name | Exceptions Reported (Higher-risk exceptions are in bold type.) | 12/03 | 06/03 | 12/02 | 06/02 | 12/01 | 06/01 |
| STAKE or DISTRICT | | | | | | | 100 |
| Cedar City Utah | Monthly bank reconciliations are not current or are not properly completed. | Х | Х | | Х | | |
| | There are old reconciling items on bank reconciliations. | Х | Х | | | | |
| WARD or BRANCH | | | | | | | |
| Cedar 1st | No Exceptions Reported | 141 | | | | | |
| Cedar 5th | No Exceptions Reported | - | | | | | |
| Cedar 10th | No Exceptions Reported | | | | | | |
| Cedar 12th | No Exceptions Reported | | | | | | |
| Cedar 19th | Funds in the "Other" category are not kept by subcategory classifications, or the total of the subcategory classifications does not reconcile to the "Other" category balance listed on the monthly financial report. | Х | Х | Х | Х | Х | Χ |
| Kanarraville | No Exceptions Reported | | | | | | |
| Kolob Canyon | No Exceptions Reported | | | | 7 | | |
| New Harmony | No Exceptions Reported | 4 | | | | | |
| FAMILY HISTORY CENTER | | | | | | | |
| Cedar City Utah | One or more Church Unit Financial Statement reconciliations was not signed and dated by the center director and the assigned priesthood leader. | X | | | Χ | | |

Report: S1

Conference Date: 8/14/2004

X = Exception noted for period shown.

Delinquent Audits or Audit Exceptions

Cedar City Utah

The Church Unit Financial Statement reconciliations for the audit period were not completed monthly.

Deposits are not taken to the bank by two authorized people on the day the deposits are prepared.

Delinquent Local Unit Audit History For Six-Month Audit Periods Ending:

| 6/03 | 12/02 | 06/02 | 12/01 | 06/01 | 12/00 |
|------|-------|-------|-------|-------|-------|
| Χ | Χ | | Х | | |
| X | Х | | X | | х |

Report: S1

Conference Date: 8/14/2004