

**MEMORANDUM**

Date: October 30, 2021

To: The Rector, Wardens and Vestry of St. Martin's Episcopal Church, 15764,  
Ellisville, MO 63011.

Subject: Audit of St. Martin's Episcopal Church

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We have inspected the statement of financial position of St. Martin's as of December 31, 2020, and the related statement of activities and cash flows for the year ended. Our inspection was made in accordance with the audit guidelines of the Manual of Business Methods of Church Affairs, and the financial statements are prepared on an accrual basis in accordance with principles adopted by the Episcopal Church and approved by its General Convention.

We have, to the best of our ability, taken steps to see that the accompanying financial statements present fairly in all material respects the financial position of the Congregation at December 31, 2020, and that the changes in its net assets and its cash flow for the year ended are in accordance with the principles authorized by the General Convention of the Episcopal Church on a basis consistent with that of the preceding year.

This audit was done to the best of our ability, and our inspection and certificate are not meant to be construed as an audit and opinion rendered by a Certified Public Accountant.

Sincerely, members of the Audit Committee:

Thomas Allen

Loretta Go

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