

Audit Report 2024 - 2025

Garland Kemper, Sarah Manning, and Joe Volk served as auditors for the 2024–2025 fiscal year. Following the UUA audit checklist, the committee met with the Treasurer, Bookkeeper, Board of Investment (BOI) representative, and Collector to review financial practices and records for the period July 1, 2024 through June 30, 2025. Reports, transactions, and procedures were examined, including spot checks and comparisons between electronic and paper records.

The Treasurer’s records—expenses, payroll, and bank reconciliations—were found to be accurate, well organized, and properly supported in QuickBooks. Collection procedures were also reviewed, with orderly documentation and clear tracking from weekly counting forms through deposits and system entries. Sample transactions were traced through both Servant Keeper and QuickBooks for consistency. The Collector confirmed that the transition away from Servant Keeper in 2026 remains on schedule.

The auditors believe that the Treasurer, Collector, and BOI records fairly represent the church’s financial activity for the year. A small number of recommendations were noted, including improving traceability of payroll-related ACH entries, changing electronic recordkeeping to discontinue Servant Keeper, and updating Treasurer instructions to support future transitions.

The committee thanks all who maintain these records for their diligence and cooperation. The financial strength of First Parish continues to reflect their careful stewardship.

Respectfully submitted,
Garland Kemper, Sarah Manning and Joe Volk
Audit Committee, 2024-2025