

**The Episcopal Diocese of Minnesota
Church Audits Submitted - As of March 31, 2008**

				AUDIT YEARS						
<u>City</u>	<u>Church</u>	<u>#</u>	<u>Region</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Aitkin	St. John's	001	3		x	x	x			
Albert Lea	Christ Church	002	5		x	x				
Alexandria	Emmanuel	003	3		x	x		x		
Annandale	St. Mark's	135	3							
Anoka	Trinity	005	6							
Austin	Christ Church	007	5							
Basswood Grove	St. Mary's	039	7							
Bemidji	St. Bartholomew's	008	1	x						
Brainerd	St. Paul's	010	1							
Burnsville	Nativity	011	9				x			
Cannon Falls	Redeemer	013	5							
Cass Lake	St. Peter's	012	1				x			
Chatfield	St. Matthew's	014	5		x					
Cloquet	St. Andrew's	015	2							
Detroit Lakes	St. Luke's	018	1	x					x	
Duluth	St. Andrew's by the Lake	020	2						x	
Duluth	St. Paul's	022	2							
Dundas	Holy Cross	023	5		x					
Eagan	Ss. Martha and Mary	004	9	x						
Edina	St. Alban's	024	9				x			
Edina	St. Stephen the Martyr	025	9				x	x		
Elk River	Trinity	026	6							
Eveleth	St. John's	027	2			x	x			
Excelsior	Trinity	028	9							
Fairmont	St. Martin's	029	4							
Faribault	Cathedral of Our Merciful Saviour	030	5							
Farmington	Church of the Advent	031	5	x		x	x	x		
Fergus Falls	St. James	032	1							
Frontenac	Christ Church	034	5							
Grand Rapids	Christ Church	035	2		x				x	
Hallock	St. John's	036	1						x	
Hastings	St. Luke's	038	7					x		
Hermantown	Trinity	147	2							
Hibbing	St. James	040	2							
Hinckley	Trinity	041	6			x	x			
International Falls	Holy Trinity	044	1	x	x		x			
Kasson	St. Peter's	046	5		x					

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				2001	2002	2003	2004	2005	2006	2007
Lake City	St. Mark's	047	5					X		
Le Center	St. Paul's	048	4		X					
Litchfield	Trinity	049	3		X	X	X	X	X	X
Little Falls	Church of Our Saviour	130	3		X	X	X	X		
Luverne	Holy Trinity	050	4							
Mankato	St. John's	051	4							
Marshall	St. James	052	4							
Minneapolis	All Saints	053	8							
Minneapolis	Cathedral Church of St. Mark	054	8							
Minneapolis	Gethsemane	055	8							
Minneapolis	Holy Trinity/St. Anskar	057	8							
Minneapolis	St. Andrew's	058	8							
Minneapolis	St. James on the Parkway	059	8						X	
Minneapolis	St. John the Baptist	060	8				X			
Minneapolis	St. Luke's	061	8							
Minneapolis	St. Matthew's	062	8							
Minneapolis	St. Paul's	063	8			X				
Minneapolis	St. Thomas	064	8							
Minnetonka	St. David's	065	9							
Minnetonka Beach	St. Martin's by the Lake	066	9					X	X	
Moose Lake	St. Andrew's	069	2		X		X	X	X	
Morton	Bishop Whipple	070	4							
Naytahwaush	Samuel Memorial	071	1							
New Ulm	St. Peter's	073	4							
Northfield	All Saints	075	5		X			X		
Onigum	St. John's	076	1							
Owatonna	St. Paul's	077	5							
Park Rapids	Trinity	078	1					X		
Paynesville	St. Stephen's	079	3		X	X	X	X		
Plymouth	Church of the Epiphany	072	6					X		
Ponsford	Breck Memorial	081	1							
Prairie Island	Messiah	082	5							
Red Lake	St. John's	134	1							
Red Wing	Christ Church	084	5		X	X		X		
Redby	St. Antipas	131	1							
Rice Lake	St. Philip's	085	1							
Richfield	St. Nicholas	086	9			X				

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Rochester	Calvary	087	5								
Rochester	St. Luke's	088	5					x	x		
Roseville	St. Christopher's	089	6		x	x		x			
Rushford	Emmanuel	091	5								
Sauk Centre	Good Samaritan	109	3		x	x	x	x			
St Cloud	St. John's	093	3				x		x		
St. Louis Park	St. George's	095	9				x				
St. Paul	Epiphany	097	7								
St. Paul	Holy Apostles	098	7						x		
St. Paul	La Mision El Santo Nino	145	7								
St. Paul	Messiah	100	7	x	x	x	x	x			
St. Paul	St. Clement's	101	7			x		x	x		
St. Paul	St. John the Evangelist	102	7				x	x			
St. Paul	St. Mary's	103	7								
St. Paul	St. Matthew's	104	7	x							
St. Paul	St. Paul's on the Hill	105	7								
St. Paul	St. Philip's	106	7			x		x			
St. Peter	Holy Communion	108	4			x					
Stillwater	Ascension	113	6				x				
Sunfish Lake	St. Anne's	122	7					x			
Tower	St. Mary's	114	2				x		x		
Virginia	St. Paul's	115	2		x		x				
Wabasha	Grace	116	5				x				
Wadena	St. Helen's	117	3	x							
Warroad	St. Peter's	118	1								
Waterville	St. Andrew's	120	5		x	x	x				
Wayzata	St. Edward the Confessor	121	9								
White Bear Lake	St. John in the Wilderness	123	6		x		x	x			
White Earth	St. Columba's	124	1								
Willmar	St. Luke's	125	3								
Windom	Good Shepherd	126	4								
Winona	St. Paul's	127	5	x							
Woodbury	Christ Church	128	7			x	x				
Total Audits Submitted					9	21	20	26	23	13	1

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Canon 703.3 Audits. All accounts, funds, and other financial records of Congregations or bodies carrying out Diocesan programs must be audited annually by a certified independent public accountant or by an accounting agency or audit committee in a manner suitable for approval by Diocesan Council.

- a. Certified independent public accountants or members of accounting agency or audit committees conducting an audit must not be members of the congregation or body whose financial records are being audited.
- b. Members of audit committees do not need to be professionals and are not required to follow formal auditing procedures. The audit, however, should establish accurate records and good accounting practices. All national and Diocesan guidelines for audits, such as the *Audit Guidelines for Congregations* in the most current *Episcopal Manual of Business Methods in Church Affairs*, should be followed. Each designated fund should be audited to assure that the funds are being collected and expended in accordance with the guidelines, by-laws, or Vestry or Bishop's Committee resolution which established the funds and to assure that funds have not been spent in ways not authorized.
- c. All congregational financial records shall be made available for audit, including, but not limited to, pledge income, operating costs, building funds, memorial funds, endowments, foundations, discretionary funds, men's or women's club, guild or group funds, segregated choir funds, youth fundraising, or other fundraising activities which are kept in segregated accounts, account balances from prior year pledges and any and all other designated or undesignated fund balances.
- d. All financial records of Diocesan Institutions or other bodies carrying out Diocesan programs, including records similar to those identified in subsection (c) above, should be made available for audit in the same manner.