

# Church Auditing Department Report, 2011

**Presented by Robert W. Cantwell**

Managing Director, Church Auditing Department

*To the First Presidency of The Church of Jesus Christ  
of Latter-day Saints*

**D**ear Brethren: As prescribed by revelation in section 120 of the Doctrine and Covenants, the Council on the Disposition of the Tithes authorizes the expenditure of Church funds. This council is composed of the First Presidency, the Quorum of the Twelve Apostles,

and the Presiding Bishopric.

This council approves budgets for Church departments, operations, and related allocations to ecclesiastical units. Church entities expend funds consistent with approved budgets and in accordance with Church policies and procedures.

The Church Auditing Department has been granted access to all records and systems necessary to evaluate the adequacy of controls for receipts of funds, expenditures, and safeguarding of Church assets. The Church Auditing Department is independent of all other Church departments and operations, and the staff consists of certified public accountants, certified internal auditors, certified information systems auditors, and other credentialed professionals.

Based upon audits performed, the Church Auditing Department is of the opinion that in all material respects, contributions received, expenditures made, and assets of the Church for the year 2011 have been recorded and administered in accordance with appropriate accounting practices, approved budgets, and Church policies and procedures.

Respectfully submitted,  
Church Auditing Department  
Robert W. Cantwell  
Managing Director ■

