

THE CHURCH OF  
**JESUS CHRIST**  
OF LATTER-DAY SAINTS

March 30, 2006

TEMPLE DEPARTMENT  
50 E. North Temple St. Rm. 400  
Salt Lake City, Utah 84150-6400

To: Presidents and Recorders of Temples with Self-Sustaining Operations

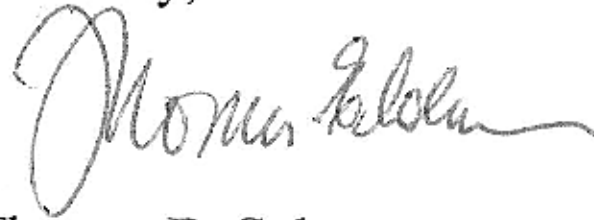
Temple Financial Audit Checklist

Enclosed are the 2006 Temple Financial Audit Checklist, a summary document of the most significant changes from the prior year, and a more detailed listing of changes. We request that temple presidents become familiar with the changes outlined on the summary document. We recommend that temple recorders review in detail the comprehensive listing of changes and the audit checklist.

Upon review of the 2005 audit reports, we have noted that while many financial processes are being performed properly, there are opportunities to improve and maintain internal controls over the financial functions of the temple. The 2006 revised checklist reflects the information gleaned from the audits and responses from temples. We recommend that temple recorders use the checklist to periodically review financial processes during the year and make necessary adjustments to protect temple personnel and Church assets.

Thank you for your support of this important process. Please let us know if you have any questions.

Sincerely,



Thomas E. Coburn  
Managing Director

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enclosures  
cc: Area Directors