



**INDIAN NATIONS PRESBYTERY  
PRESBYTERIAN CHURCH (U.S.A.)**

**Stated Meeting**

**February 23-24, 2024**

**First Presbyterian Church, Oklahoma City**



**Business Packet 3**

## Indian Nations Presbytery – 2023 Necrology

### Ruling Elders

ALTUS	First Presbyterian Church Jenifer Jean Briggs Norma Jean Meacham	December 13, 2023 December 17, 2023
COLONY	Columbian Memorial Presbyterian Church Freda McLemore Thomas Weichel Gayle Harris	January 11, 2023 July 18, 2023 October 2, 2023
ELK CITY	First Presbyterian Church Leroy Bruce	September 15, 2023
LAWTON	First Presbyterian Church Bobbi Matchette Jerry Price Nick Bonacci	March 26, 2023 May 23, 2023 September 17, 2023
MIDWEST CITY	First Presbyterian Church Neil Traugh	January 8, 2023
NORMAN	First Presbyterian Church Brad Gambill Jim Crawley Irv Wagner Bill Sherwood	February 8, 2023 April 4, 2023 September 15, 2023 November 1, 2023
	Memorial Presbyterian Church Charles Johnson	August 25, 2023
OKLAHOMA CITY	Church of the Savior Billy Rogers Margaret Swanson Allison Rogers	March 20, 2023 April 3, 2023 August 7, 2023
	Covenant Presbyterian Church Dorothy Thomas Harold Hanke Maxine Sprowls Peggy (Power) Fields Mary Helen Hite	March 6, 2023 April 16, 2023 April 18, 2023 May 5, 2023 June 22, 2023

OKLAHOMA CITY	First Presbyterian Church	March 28, 2023
	Joe Ward	May 29, 2023
	Harold Myers	October 6, 2023
	Jim Lowe	December 11, 2023
	Betty Bruce	
	Westminster Presbyterian Church	
	Kitty Champlin	May 9, 2023
	Mary Denman	May 17, 2023
	Barth W. Bracken	June 7, 2023
	James Franklin Davis	September 20, 2023
PAULS VALLEY	First Presbyterian Church	
	Lou Lindsay Hall	April 3, 2023
	Robert Trone Rennie, Jr.	July 6, 2023
	Jo Ann Rains	December 9, 2023
YUKON	Chisholm Trail Presbyterian Church	
	Robert Lawton Major	November 15, 2023

**Teaching Elders**

SANTA FE NM	Rev. John Ed Withers	May 23, 2023
OKLAHOMA CITY	Rev. Harvey L. Friedel	November 5, 2023

## **BELL & RHODES, P.C.**

*Certified Public Accountants*  
14220 Barbour Avenue  
Oklahoma City, OK 73134

June 21, 2023

To: Coordinating Council  
Indian Nations Presbytery  
1001 NW 25<sup>th</sup> Street  
Oklahoma City, OK 73106

We have audited the financial statements of the Indian Nations Presbytery for the year ended December 31, 2022, and have issued our report thereon dated June 21, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 19, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting polices used by Indian Nations Presbytery are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2022. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period-based on your accounting method.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We know of no significant estimates reflected in the financial statements.

The financial statement disclosures are neutral, consistent and clear.

### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The main adjustment we proposed was primarily a reclass entry in that it reflected the activity in the designated funds on the Statement of Support, Revenues and Expenses. As is typical with designated funds, when a fund receives income or spends funds for its designated purpose, the fund balance is increased or

Indian Nations Presbytery  
June 21, 2023

Corrected and Uncorrected Misstatements-continued

decreased. This leaves the fund balance correct as reflected on the balance sheet but does not detail how the balance changed. This reclass resulted in an increase of net income in the designated funds of approximately \$1,000,000.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 21, 2023.

Other Findings or Audit Issues

We discussed a variety of matters, including the application of accounting principles and auditing standards, with management this year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We also noted the following items that we felt should be brought to your attention:

1. The mail is not opened under dual control. This provides the person opening the mail with the opportunity to misappropriate funds intended for the Presbytery. We recommend that the mail be opened by two people and a record of the amount kept by one of them that could be compared to the amount of the bank deposit.
2. At December 31, 2022, the Presbytery has approximately \$89,000 in funds on deposit with the Texas Presbytery Foundation that are not federally insured.

This information is solely for the use of the Session and the Coordinating Council of the Indian Nations Presbytery and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Bell & Albrecht, P.C.*

## **BELL & RHODES, P.C.**

*Certified Public Accountants*  
14220 Barbour Avenue  
Oklahoma City, OK 73134

Rev. Dr. Charles Carroll Smith, III and the Coordinating Council  
Indian Nations Presbytery  
Oklahoma City, Oklahoma

In planning and performing our audit of the financial statements of Indian Nations Presbytery, as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Indian Nations Presbytery's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Indian Nation Presbytery's internal control to be significant deficiencies.

1. The mail is not opened under dual control. This provides the person opening the mail with the opportunity to misappropriate funds intended for the Presbytery. We recommend that the mail be opened by two people and a record of the amount kept by one of them that could be compared to the amount of the bank deposit.
2. At December 31, 2022, the Presbytery had approximately \$89,000 in funds on deposit with the Texas Presbytery Foundation that are not federally insured.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

Reverend Tracy L. Evans and the Coordinating Council  
Indian Nations Presbytery

This communication is intended solely for the information and use of management and the Coordinating Council, and others within the organization and is not intended to be and should not be used by anyone other than those specified parties.

*Bill & Althea, P. C.*

June 21, 2023