



MOSAIC Inter-Faith Ministries  
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**To Whom It May Concern:**

The internal fiscal audit process for MOSAIC Inter-Faith Ministries dba Lutheran Social Service of Utah, (FEIN 47-3255451) has both a financial and non-financial section. The non-financial information is compiled within the Agency, and with over-site by the Chief Executive Officer (CEO), through statistical programs on QuickBooks and Microsoft Excel. Our hard copy records are retained for seven years. The database is used monthly to report to granting entities who report to government entities; and to report government granting entities directly. Entities include: the Federal government e.g. USDA, State of Utah/Salt Lake County, Feeding America, Utah Food Bank, Foundations, and donor organizations.

The quarterly and end-of-year payroll, W-2, and 1099 compilation reporting for the Agency is performed by the Kartchner Firm, PC, CPA, located in Millcreek, Utah. MOSAIC fiscal records are entered with the calendar year and on an accrual basis. A rigorous internal audit is done annually by two career fiscal professionals, retired CPAs, with nearly four decades experience in fiscal audits. Audit results are fully discussed and the audit is formally approved at a formal Board of Trustees meeting.

Independent and internal audits have been successfully completed by for the years: 2002 by Robert A. Sandoval, CPA; 2003, 2004, 2005, 2006, 2007, 2008, by Christy Elizabeth Weber, CPA,; 2009, 2010, by independent auditor, George, Birrell, CPA, with firm Wisan, Smith, Racker, and Prescott (WSPR); 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, by Bill Besancon, fiscal career professional (40 years) with partners Leo Wagner, 2016 and 2017, Doug Bertrand, 2018, and Raul Carlos, 2019, 2020, 2021, 2022, retired CPA. In addition to internal audits, external audits were also conducted in 2009, 2010, 2011, 2012, and 2015. External audits with program data are conducted annually. All audits were/are done in accordance with generally accepted accounting principles (GAAP).

In the most recent calendar years audit, 2021 and 2022, the audit per usual procedure included a sample of revenue transactions recorded on the general ledger for the fiscal year ended: December 31; performed tests of details to verify that each item agreed to deposit slip and a bank statement. On a test basis, revenues and expenses are reviewed for proprietary and traced to a deposit and