

October 23, 2017

Mr. Loran Livingston, Pastor

Mr. Greg Baker, Assistant Pastor

Mr. Phil Miller, Business Manager

Central Church of God

5301 Sardis Road

Charlotte, North Carolina 28270

Dear Mr. Livingston, Baker and Miller:

As you requested, this is to confirm that Elliott Davis has performed audits of the Church's annual financial statements for the past seven plus years. As noted in our reports, the audits were conducted in accordance with Auditing Standards Generally Accepted in the United States of America. Each of the reports indicated that the Church had prepared its financial statements in accordance with accounting principles generally accepted in the United States of America, except for accounting for the Church's investment in Central Academy at Lake Park, a financially interrelated not-for-profit organization, on the cost method of accounting. All finances of the Church were subjected to the audits.

It has been our pleasure to serve the Church. If further information is needed, please advise.

Sincerely,

James E. Hazel, Jr. CPA

Elliott Davis, PLLC



WSOC-TV

2017

Church Transparency Survey

Central Church of God (7 of 12)

Average Weekly Attendance: 4600

Governing Body and Management

What is the current number of voting members of your governing body? _____

How many of those voting members are considered "independent" by IRS definition? _____

Are any governance decisions of the organization subject to approval by members, stockholders, or persons other than the governing body? _____

Please explain: _____

*** Please attach a copy of your current by-laws. Thank-you. ***

2016 Financial Statement

Total Revenue: _____

Total Functional Expenses: _____

Total Assets: _____

Total Liabilities: _____

Net Assets or Fund Balances: _____

Total Employees: 180

Total Employee Compensation: _____

Were your organization's financial statements reviewed by an independent accountant? yes

Were your organization's financial statements audited by an independent accountant? yes *

Does your organization have a committee that assumes responsibility for oversight of the audit or review of its financial statements and selection of an independent accountant? yes

* letter attached