

**2024 ANNUAL REVIEW OF RECORDS REPORT FORM      CHECKLIST FOR 2023 MINUTES**

The Presbytery of Los Ranchos

CHURCH: \_\_\_\_\_ CITY: \_\_\_\_\_

<b>GENERAL REQUIREMENTS</b> (Examiner – please find and cite <b>two</b> instances at random) (G-3.0107)		<b>EXAMINER Nº 1</b>	<b>EXAMINER Nº 2</b>
1a.	Are the following part of the opening of each meeting: a. meeting opened with prayer (G-3.0105)	Y / N	Y / N
1b.	b. place, hour and date	Y / N	Y / N
1c.	c. moderator, list of elders present and absent (or excused) and guests/visitors	Y / N	Y / N
2.	Are the minutes of each meeting signed by the clerk, clerk pro-tem, or moderator?	Y / N	Y / N
3.	Are pages consecutively numbered?	Y / N	Y / N

<b>MINUTES REQUIREMENTS</b> - Please cite the page numbers here and tab minute book to page cited		<b>Page No.</b>	<b>EXAMINER Nº 1</b>	<b>EXAMINER Nº 2</b>
4.	Is there a minute entry showing the election of an elder as clerk of the session for a definite term of office? [If previously elected for more than one year, give page number of that election of the clerk.] (G-3.0104)		Y / N	Y / N
5.	Is there a minute entry showing the election of the church treasurer? And the term of office? [If previously elected for more than one year, give page number of that election of the treasurer.] (G-3.0205)		Y / N	Y / N
6.	Is there a minute entry to record the names of elders elected by session as commissioners to Presbytery? (G-3.0202a)		Y / N	Y / N
7.	Is there a minute entry to show written/verbal reports from commissioner(s) about presbytery gatherings? (G-3.0202a &c)		Y / N	Y / N
8.	Is there a minute entry of a summary approved by the Session of a full financial review of all book and records? (G-3.0113)		Y / N	Y / N
9.	a. Is there a minute entry of approval of the Session Annual Statistical Report?	a	Y / N	Y / N
	b. Is there a minute entry of a summary of that report? (G-3.0202e)	b	Y / N	Y / N
10.	Is there a minute entry showing that prior to ordination/installation of new ruling elders and/or deacons (in accordance with G-2.0402):			
	a. A period of study and preparation was completed? b. Session examined the new elders and/or deacons?	a b	Y / N Y / N	Y / N Y / N
11.	Do Congregational minutes record that adequate notice was given for (G-1.0502)			
	a. Annual Meeting b. Called congregational meeting?	a b	Y / N Y / N	Y / N Y / N
12.	Is there a record of the election of Nominating Committee(s)? (G-2.0401)		Y / N	Y / N
13.	Do the minutes reflect congregational election of elders and deacons? (G-1.0503a.)		Y / N	Y / N
14.	Is there a congregational minutes entry to show annual congregational approval of any change in Terms of Call of the Pastor(s) [including all items included in original Terms] for the review year? (G-1.0503c)		Y / N	Y / N
15.	Is there a record of designation of Pastor’s Housing Allowance? (If applicable) (IRS)		Y / N	Y / N
16.	Is there a minute record of session approval of the dates on which the Sacrament of the Lord’s Supper was/will be celebrated? (W-3.0410 & G-3.0201b)		Y / N	Y / N
17.	<b>Intentionally Omitted</b>			
18.	Is there a minute entry showing the annual election (or designation) of the corporate officers? (G-4.0101)		Y / N	Y / N
19.	Is there a minute entry showing Per Capita apportionment has been paid? (G-3.0106)		Y / N	Y / N
20.	Is there a minute entry showing the report to session of last year’s review of session records by presbytery? (G-3.0108a)		Y / N	Y / N
21.	Is there a minute entry showing session review of the annual reports of all committees, boards, and organization of the church? (G-3.0108a)		Y / N	Y / N
22.	Is there a record of periodic report to Session of income and expenses for each fund account and each “special organization” of the church? (G-3.0205c)		Y / N	Y / N
23.	Is there a record of the Annual Budget being approved by session? (G-3.0205; G-3.0113)		Y / N	Y / N

<b>EXCEPTION</b>	<b>CAUTION</b>	<b>3<sup>rd</sup> YEAR “NO” BECOMES EXCEPTION</b>
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24.	Is there a minute entry that there has been periodic reporting to the <u>congregation</u> of financial activities? (G-3.0205)		Y / N	Y / N
<b>SPECIAL ITEMS</b> (Examine page indicated)		<b>Page No.</b>	<b>EXAMINER № 1</b>	<b>EXAMINER № 2</b>
25.	Is there a minute entry of an annual review of the church membership rolls (receive, delete/dismiss)? ( G-1.0401, 2, and 3; G-3.0201c; G-3.0204a)		Y / N	Y / N
26.	If applicable, do the minutes record an effort to restore members to active participation? (G-3.0204a)		Y / N	Y / N
27.	If new members were received, do the minutes record preparation and reception of new members? (G-1.0402) (3.0201c)		Y / N	Y / N
28.	Is there a minute entry of session oversight of worship, preaching, sacraments, and nurturing? (G-3.0201; W-2.0303)		Y / N	Y / N
29.	Is there a minute entry of session approval of all persons (teachers, leaders, volunteers, etc.) serving in the church’s educational programs for children and youth? (G-3.0201)		Y / N	Y / N
30.	If applicable, is there a record of the authorization & recording of all baptisms? (G-3.0201b); W-3.0403)		Y / N	Y / N
31.	If the records are stored off-site, is there a record of permanent storage of minutes and registers? (G-3.0107)		Y / N	Y / N
32.	If applicable, is there a record of congregational and presbytery approval of real property transactions: loans, encumbrances, sales, etc. (G-4.0206a & b)		Y / N	Y / N
33.	Is there a minute entry to indicate fiduciary compliance with internal controls on finances? (G-3.0205a, b, c.) [e.g., two counters, check signers, etc.]		Y / N	Y / N

<b>CHURCH REGISTERS</b>		<b>MINUTES Page No.</b>	<b>EXAMINER № 1</b>	<b>EXAMINER № 2</b>
<b>Note: Cite SESSION MINUTE BOOK cross-reference page numbers.</b>				
34.	Is the Register in order? Alpha and chronological ordering of members; registry of baptisms, elders, deacons, pastors? (Membership number; dates, etc.) (G-3.0204b)		Y / N	Y / N
35.	If the Sacrament of Baptism was performed during the year of review, does the Register of Baptisms include the full “name, parents’ names, and date of birth of infants baptized”? (G-3.0204b) And record adult baptisms?		Y / N	Y / N
36.	Is the Register of Elders up to date”? (G-3.0204b)		Y / N	Y / N
37.	Is the Register of Deacons up to date”? (G-3.0204b).		Y / N	Y / N
38.	Does the Register of Pastors list “dates of service”? (G-3.0204b)		Y / N	Y / N

THE FOLLOWING NEED TO BE <b>PROVIDED</b> AND/OR <b>INCORPORATED</b> INTO THE MINUTES		<b>EXAMINER № 1</b>	<b>EXAMINER № 2</b>
39.	Is there a copy (inserted or printed on Minute paper) of the current Standing Rules/By-Laws in the front of the Minute Book? (G-4.0101; G-4.0102); <b>If amended or if none provided in the past, bring a copy to leave for Presbytery.</b>	Y / N	Y / N
40.	Is there a copy of the Articles of Incorporation included in front of Minute Book? <b>If amended or if none provided, bring a copy to leave for Presbytery.</b>	Y / N	Y / N

<b>ADDITIONAL DOCUMENTATION</b>		<b>EXAMINER № 1</b>	<b>EXAMINER № 2</b>
41.	Provide a “ <b>Filed</b> ” stamped copy of current, Secretary of State Nonprofit corporation letter. (G-4.0101, G-4.0102) Form SI-100 – “Statement of Information,” State of California	Y / N	Y / N
42.	Provide a letter/statement from the church treasurer on church letterhead verifying timely payment and filing of payroll taxes and payroll tax returns for the review year. (IRS) <i>Note: Do <b>NOT</b> bring copies of tax forms.</i>	Y / N	Y / N
43.	Bring the newest Sexual Misconduct Prevention Policies <b>to show</b> to the Examiners (G-3.0106). <i>Bring an <b>extra copy</b> for Presbytery <b>only if</b> none has been provided in the past or changes were made in the review year.</i>	Y / N	Y / N

44.	Bring the newest Child and Youth Protection Policy <b>to show</b> to the Examiners (G-3.0106). <i>Bring an <b>extra copy</b> for Presbytery <b>only if</b> none has been provided in the past or changes were made in the review year.</i>		Y / N	Y / N
45.	For churches with 5 or more employees, is there a minute entry that the church has complied with CA Law SB 1343 (Sexual Harassment Prevention Training)?	Page No.	Y / N	Y / N
46.	Is there a minute entry that the church has complied with CA Law AB 506 (Youth Service Organizations: Child Abuse and Neglect Prevention)?	Page No.	Y / N	Y / N
47a	(a) Is there a minute entry of proof of insurance, including name of insurance carrier and coverage amount? (G-3.0112)	a	Y / N	Y / N
47b	(b) Is there a minute include a Treasurer's Statement verifying timely payment of insurance premiums? (G-3.0112)	b	Y / N	Y / N
47c	(c) Provide a Treasurer's Statement on church letterhead verifying timely payment of insurance premiums. (G-3.0112)	c	Y / N	Y / N
47d	(d) Provide a copy of the certificate of Insurance, including worker's compensation Insurance. (G-3.0112)			

The 2023 Session minutes begin on page # \_\_\_\_\_ and end on page # \_\_\_\_\_.