

2025 ANNUAL REVIEW OF RECORDS REPORT FORM CHECKLIST FOR 2024 MINUTES

The Presbytery of Los Ranchos

CHURCH: _____ CITY: _____

GENERAL REQUIREMENTS (Examiner – please find and cite two instances at random) (G-3.0107)		EXAMINER № 1	EXAMINER № 2
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

MINUTES REQUIREMENTS - Please cite the page numbers here and tab minute book to page cited		Page No.	EXAMINER № 1	EXAMINER № 2
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
9a	a. Is there a minute entry of approval of the Session Annual Statistical Report?		Y / N	Y / N
9b	b. Is there a minute entry of a summary of the Annual Statistical Report? (G-3.0202e)		Y / N	Y / N
10a	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?		Y / N	Y / N
10b	b. Session examined the new elders and/or deacons?		Y / N	Y / N
11a	Is there a minute entry showing adequate notice given for (G-1.0502): a. Annual Congregational Meeting		Y / N	Y / N
11b	b. Called Congregational Meeting?		Y / N	Y / N
12.	Is there a minute entry 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 minute 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.	Is there a minute entry showing the annual election (or designation) of the corporate officers? (G-4.0101)		Y / N	Y / N
18.	Is there a minute entry showing Per Capita apportionment has been paid? (G-3.0106)		Y / N	Y / N
19.	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
20.	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
21.	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
22.	Is there a record of the Annual Budget being approved by session? (G-3.0205; G-3.0113)		Y / N	Y / N
23.	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

EXCEPTION	CAUTION	3 rd YEAR “NO” BECOMES EXCEPTION
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SPECIAL ITEMS (Examine page indicated)		Page No.	EXAMINER № 1	EXAMINER № 2
24.	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
25.	If applicable, is there a minute entry of an effort to restore members to active participation? (G-3.0204a)		Y / N	Y / N
26.	If new members were received, is there a minute entry of preparation and reception of new members? (G-1.0402) (3.0201c)		Y / N	Y / N
27.	Is there a minute entry of session oversight of worship, preaching, sacraments, and nurturing? (G-3.0201; W-2.0303)		Y / N	Y / N
28.	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
29.	If applicable, is there a minute entry of the authorization & recording of all baptisms? (G-3.0201b); W-3.0403)		Y / N	Y / N
30.	If the records are stored off-site, is there a minute entry of permanent storage of minutes and registers? (G-3.0107)		Y / N	Y / N
31.	If applicable, is there a minute entry of congregational and presbytery approval of real property transactions: loans, encumbrances, sales, etc. (G-4.0206a & b)		Y / N	Y / N
32.	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

CHURCH REGISTERS		MINUTES Page No.	EXAMINER № 1	EXAMINER № 2
Note: Cite SESSION MINUTE BOOK cross-reference page numbers.				
33.	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
34.	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
35.	Is the Register of Elders up to date"? (G-3.0204b)		Y / N	Y / N
36.	Is the Register of Deacons up to date"? (G-3.0204b).		Y / N	Y / N
37.	Does the Register of Pastors list "dates of service"? (G-3.0204b)		Y / N	Y / N

THE FOLLOWING NEED TO BE PROVIDED AND/OR INCORPORATED INTO THE MINUTES		EXAMINER № 1	EXAMINER № 2
38.	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); If amended or if none provided in the past, bring a copy to leave for Presbytery.	Y / N	Y / N
39.	Is there a copy of the Articles of Incorporation included in front of Minute Book? If amended or if none provided, bring a copy to leave for Presbytery.	Y / N	Y / N

ADDITIONAL DOCUMENTATION		EXAMINER № 1	EXAMINER № 2
40.	Provide a "Filed" 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
41.	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 NOT bring copies of tax forms.</i>	Y / N	Y / N
42.	Bring the newest Sexual Misconduct Prevention Policies to show to the Examiners (G-3.0106). <i>Bring an extra copy for Presbytery <u>only if</u> none has been provided in the past or changes were made in the review year.</i>	Y / N	Y / N
43.	Bring the newest Child and Youth Protection Policy to show to the Examiners (G-3.0106). <i>Bring an extra copy for Presbytery <u>only if</u> none has been provided in the past or changes were made in the review year.</i>	Y / N	Y / N

44.	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
45.	Is there a minute entry that the church has complied with CA Law AB 506 (Youth Service Organizations: Child Abuse and Neglect Prevention)?		Y / N	Y / N
46	For churches with 10 or more employees, is there a minute entry that the church has complied with CA Law SB 553 (Workplace Violence Prevention Plan)?			
47a	(a) Is there a minute entry of proof of insurance, including name of insurance carrier and coverage amount? (G-3.0112)		Y / N	Y / N
47b	(b) Is there a minute entry of a timely payment of insurance premiums? (G-3.0112)		Y/N	Y/N
47c	(b) Provide a Treasurer’s Statement on church letterhead verifying timely payment of insurance premiums. (G-3.0112)		Y / N	Y / N
47d	(d) Provide a copy of the certificate of Insurance, including worker’s compensation Insurance. (G-3.0112)		Y / N	Y / N

The 2024 Session minutes begin on page # _____ and end on page #_____.

**INSTRUCTIONS FOR COMPLETING THE CHECKLIST FOR 2024 MINUTES
and what to bring on the day of the Review of Records in March/April 2025.**



NEW ITEMS RECENTLY ADDED or CHANGED TO THE CHECKLIST:

- #17, which stated “intentionally omitted” for the last two years, **has been removed**. Therefore, **item numbers 18 to 46 have been shifted**.
 - #46 “For churches with 10 or more employees, is there a minute entry that the church has complied with **CA Law SB 553** (Workplace Violence Prevention Plan)?” has been added as **a non-caution item and will remain a non-caution item**.
 - #45, (previously #46) regarding CA Law AB506 (Youth Service Organizations: Mandated Reporter Training & Live Scan Background Check) **is an EXCEPTION** item for 2025 review.

GENERAL INSTRUCTIONS:

1. Print the Checklist. Although it is not required, you may find it helpful to print the **Checklist in color** so that you can see which items are cautions and which are exceptions.
2. Find an occurrence in your Minute Book of each item listed and write the **page number** in the page number column to the right.
 - a. **Do NOT circle the Y or N**. That is for the reviewers to use at the event.
 - b. It is **very** helpful to place stickie notes in your Minute Book indicating the item number from the checklist so that reviewers can easily find the minute entry. This is referred to as tabbing your minutes.
3. Add the page numbers for items 4-32, 34, 44-47d, and at the end of the form, where you indicate the first and last page for 2024 minutes.
4. If an item does not apply, write N/A in the page number column. This mostly applies only to #25-26, 28-31 and 34.

WHAT TO BRING TO THE REVIEW:

1. Books containing 2024 Session and Congregational Minutes, with **current copy of Standing Rules/Bylaws and Articles of Incorporation in the front**.
2. Church Register
3. **Checklist for 2024 Minutes completed with page numbers**. The Presbytery will collect your checklist so please be sure to make a copy for your files
4. Requested documents (see below)

PROVIDE A COPY OF THE FOLLOWING DOCUMENTS FOR THE PRESBYTERY’S FILES:

Checklist #	Description	Copy of Document	Treasurer’s letter on Church Letterhead
# 40	“Filed” stamped copy of current Secretary of State Nonprofit corporation letter - Form SI-100 – “Statement of Information,” State of California	Yes	No
# 41	Statement from church treasurer verifying timely payment and filing of payroll taxes and payroll tax returns for the review year	No	Yes
#47c	Statement from church treasurer verifying timely payment of insurance premiums.	No	Yes
#47d	Provide a copy of the Certificate of Insurance, including Worker’s Compensation insurance.	Yes	No

PROVIDE A COPY OF THE FOLLOWING DOCUMENTS FOR THE PRESBYTERY'S FILES, ONLY IF THERE HAVE BEEN CHANGES IN THE LAST YEAR. Please do not bring copies of these documents if they have not been updated in the last year. Call to the Presbytery office to find out if the most recent copies of these documents for your church are on file.

- #38 Standing Rules/Bylaws
- #39 Articles of Incorporation
- #42 Sexual Misconduct Prevention Policy – this relates to church employees
- #43 Child and Youth Protection Policy – this relates to children's and youth ministries of the church and the people, both paid and volunteer, who work with them

Please note the following from G-3.0106 of the Book of Order: “All councils shall adopt and implement a Sexual Misconduct Prevention Policy and a Child and Youth Protection Policy.” Please contact your insurance company if you need assistance in determining if you have both these required policies in place.



WHAT IS COMING IN 2026

The new Book of Order G-3.0106 mandates that all councils adopt and implement "Harassment and Anti-Racism" policies. The Presbytery is currently developing these policies, which may serve as a template for congregations.

NEW FORMAT CHECKLIST for 2026

I received positive feedback from clerks during the 2024 review process, but I want to ensure that the new format is user-friendly. While the 2025 Annual Review of Records Report Form is the official document for the 2025 review, I would greatly appreciate it if some of you could fill out the new format and provide your feedback. Your insights will be very helpful in making a decision about its future implementation.

AFTER THE REVIEW:

As you leave the review, be sure you have the “yellow” copy of the Decision of the Administrative Commission. That Decision is what you report to your Session at the next meeting. You will NOT be receiving a letter from presbytery with the decision.

FOR YOUR INFORMATION

SUGGESTIONS:

- It is recommended that your church's annual report be included in your Session minute book.

HERE ARE SOME SAMPLE MOTIONS/MINUTES ITEMS:

#8 – motion for receiving a financial review by session:

By proper motion, the session received the report on the review of the 20__ financial records of <your church name> by <name of elder>, representing the Review Committee, that indicated that the records are in order in conformity with generally accepted accounting principles.

Then include a summary of the financial review in the minutes

#27 - oversight of worship, preaching, sacraments and nurturing:

Below is G.3.0201 from the Book of Order. Cite examples in your minutes of any of the following:

... the session has responsibility and power to:

a. *provide that the Word of God may be truly preached and heard.* This responsibility shall include providing a place where the congregation may regularly gather for worship, education, and spiritual nurture; providing for regular preaching of the Word by a minister of the Word and Sacrament or other person prepared and approved for the work; planning and leading regular efforts to reach into the community and the world with the message of salvation and the invitation to enter into committed discipleship; planning and leading ministries of social healing and reconciliation in the community in accordance with the prophetic witness of Jesus Christ; and initiating and responding to ecumenical efforts that bear witness to the love and grace of God.

b. *provide that the Sacraments may be rightly administered and received.* This responsibility shall include authorizing the celebration of the Lord's Supper at least quarterly and the administration of Baptism as appropriate, in accordance with the principles of the Directory for Worship; and exercising pastoral care among the congregation in order that the Sacraments may be received as a means of grace, and the congregation may live in the unity represented in the Sacraments.

c. *nurture the covenant community of disciples of Christ.* This responsibility shall include receiving and dismissing members; reviewing the roll of active members at least annually and counseling with those who have neglected the responsibilities of membership; providing programs of nurture, education, and fellowship; training, examining, ordaining, and installing those elected by the congregation as ruling elders and deacons; encouraging the graces of generosity and faithful stewardship of personal and financial resources; managing the physical property of the congregation for the furtherance of its mission; directing the ministry of deacons, trustees, and all organizations of the congregation; employing the administrative staff of the congregation; leading the congregation in participating in the mission of the whole church; warning and bearing witness against error in doctrine and immorality in practice within the congregation and community; and serving in judicial matters in accordance with the Rules of Discipline^f.

47 a and d – including proof of insurance, including name of insurance carrier and coverage amount:

By proper motion, the session confirmed that the Church's 20__ insurance is provided by <insert name of insurance carrier> Brokers with coverage in the amount of \$<insert amount> property limits, Liability of \$\$<insert amount> general aggregate, \$\$<insert amount> Sexual Misconduct, \$\$<insert amount> general liabilities and a \$\$<insert amount> umbrella at a cost of \$\$<insert amount>.

Alternatively, after the motion to confirm, you could insert the declarations page of your insurance policy into your minutes