



*The Presbytery of Donegal*

**Manual for Clerks of Session  
January 1, 2012**

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## Introduction

Welcome to the office of Clerk of Session! You have joined a unique and important group of people in the Presbyterian Church (U. S. A.). The Book of Order (G-3.0104) mandates that each governing body of the PCUSA have a moderator and a clerk. Clerks of Presbyteries, Synods, and the General Assembly are called Stated Clerks. Those serving Sessions are called Clerks of Session.

As clerk, you will record a good deal of history of your church as you write the session minutes. Future generations will learn what your church did to further Christ's mission in the world by reading the minutes you write. It follows then, that it is important that you keep accurate records of all the proceedings in the session meetings and in congregational meetings.

This manual has been prepared to provide Clerks of Session with information and examples to assist them in their work and to insure that they have easily accessible information about what must be included in the session record books.

The Stated Clerk of Presbytery has prepared this manual. I began by obtaining copies of other Presbytery's Clerk of Session Manuals as well as using the existing Donegal Presbytery Manual. I would like to give special thanks to John Bolt, Stated Clerk of West Virginia and Catherine Blacka, Stated Clerk of Baltimore.

## Roles of the Clerk of Session

The primary role of the clerk of session is to maintain and preserve the records of the church, including the minutes of session and congregational meetings and the rolls and registers. Clerks may assist the moderator in docket preparation or serve as a sounding board for the moderator. An important role of the clerk is to assist the pastor by keeping the pastor informed and providing information to the pastor as requested. Other assistance will be determined by the relationship between the pastor and the clerk and by the needs of the pastor.

## Responsibilities at a Glance

1. Keep a full and accurate record of the proceedings of the session (G- 3.0204).
2. Keep the roll of session membership and attendance (G-3.0104).
3. Arrange for the careful preservation of session records (G-3.0104), making recommendation to the session for the permanent safe keeping of its records (G 3.0107).
4. Furnish extracts from the minutes when required by another governing body of the church (G-3.0104).
5. Maintain and preserve rolls and registers required of session (G-3.0204a). (See Rolls and Registers, page 13)
6. Be responsible for the preservation of the records of the Board of Deacons and the Board of Trustees (G-3.0204).
7. Be familiar with the responsibilities of the session as described in the *Book of Order* (G-3.0201).

8. Notify the session or congregation of special meetings, describing accurately the business that will be transacted. [Notification of annual and special meetings of the congregation usually is given on two successive Sundays (G-1.0501 and G-1.0502)].
9. Be sure that the annual statistical form (see p.17ff) requested by the General Assembly is completed accurately and reported to the PCUSA by the deadline noted in a letter from the Presbytery Stated Clerk in December. Also, be sure to return other paperwork requested by the Stated Clerk by the deadlines noted.
10. Submit the session minute book to the Overtures, Amendments, and Review Committee of the Presbytery for annual review when requested (*Manual of the Presbytery 6.19*) (Appendix C has a checklist as an aid for the review of minutes.)
11. Serve as secretary for meetings of the congregation (G-1.0507), making sure that the minutes are received by session and are inscribed in the permanent session minute book. (See Cong. Meetings page 11.)
12. Bring all official correspondence to the attention of the pastor/moderator and the session, and respond as directed by the session.
13. Keep a list of unfinished business, including all matters referred to a committee or a staff member for later report to session, and remind the appropriate persons(s) if not reported expeditiously.
14. Be prepared to respond to questions of parliamentary procedure in meetings if requested. (Meetings shall be conducted in accordance with the most recent edition of *Robert's Rules of Order* (2011) except in those cases where the *Book of Order* provides otherwise (G-3.0105). Copies of *Robert's Rules of Order* and the latest *Book of Order* should be available at meetings.)
15. Receive and submit communications from/to other governing bodies.
16. Notify the Stated Clerk of the Presbytery of changes in the membership of session.
17. Assist the moderator in preparing the agenda for session meetings, as requested.
18. Assist the pastor/moderator in church officer training when requested.
19. In consultation with the pastor/moderator, prepare a statement of highlights of session actions and reports following the meeting for information for the congregation (may be included in the next issue of the congregation's newsletter). Note: Confidential matters should not be included.
20. May moderate the congregational meeting, if requested, during the pastor's salary review. If this occurs, a temporary clerk should be appointed.
21. Perform such other duties as may be assigned by the pastor/moderator or the session.

## Guidelines for Session Minutes

Minutes of each session meeting must include:

1. Whether the meeting is a regular or special meeting.
2. The name of the church, the place, date and time of the meeting.
3. The name of the moderator of the meeting.
4. The opening and closing of each meeting with prayer.
5. The roll, listing elders present, elders absent and any who are excused; the clerk, moderator and other staff present or excused; others present and their identity. (Please use first and last names.)

6. The affirmation of a quorum (G-3.0203). The session or the bylaws of the congregation set the quorum for the session. A suggested quorum of the session might be the pastor or other presiding officer and one third of the elders or a specific percentage. Your Session's rule might even (for the reception and dismissing of members) set the quorum as the moderator and two members of the session as it was in the in the *Book of Order* prior to 2011. Unless the quorum is lost during the meeting, the Clerk's certification of a quorum at the beginning meets this requirement; if the quorum is lost, the minutes should report that the Clerk advised Session and its Moderator of that fact.
7. The approval of the agenda. (In case of a special meeting, the call to the meeting stating the purpose becomes the agenda.)
8. The approval of the minutes of the previous meeting. (Any corrections of previous meeting minutes may be listed, or the minutes may be considered as a draft until the corrections are made and the minutes are approved.)
9. Clerk's report: may include correspondence, announcements, and report of the serving of the Lord's Supper, in addition to listing of baptisms, marriages, changes in membership rolls.
10. Reports of pastor, other staff, and the treasurer and committee chairpersons should be summarized in the minutes. A carefully selected inclusion makes the minutes a more valuable historical record of the church. The clerk has wide discretion, but should be sure that the inclusion represents the wishes of the session.
11. All motions and amendments, if any, and whether they passed or failed. (Details of discussion should not be recorded, except when needed to give a sense of the action.) **Please ignore anything you have been told to the effect that failed motions do not need to be recorded; you are to record the disposition of ALL motions.**
12. Be especially careful and diligent in recording all actions taken to hire, compensate, evaluate, discipline, or terminate non-ordained staff. (See Appendix A for examples of items to report.)
13. When a previous action of the session is referred to, the page on which it is recorded, or the date of the meeting at which it occurred, should be designated.

**When appropriate, include the following:**

14. The administration of the Sacrament of the Lord's Supper must be reported at the next succeeding regular meeting. When the sacrament has been administered to those unable to attend public worship, the name of the minister officiating and the name of the elder or elders assisting should be noted. (This may be part of the clerk's report or the report of the worship committee.)
15. The administration of the Sacrament of Baptism at the next succeeding regular meeting, giving the full name of adults baptized including the maiden name of married women; the record of infants baptized, noting the name of the child, date of birth, and the names of the parents or the one rightly exercising parental responsibility (W-2.3014), and may include the mother's maiden name. (This may be part of the clerk's report, the pastor's report or that of the appropriate committee.)
16. The full name of applicants for church membership (in the case of married women, include maiden name) and the manner of their reception:
  - a. By profession of faith, previously baptized

- b. By profession of faith and baptism
  - c. By re-affirmation of faith
  - d. By letter of transfer, giving the name of the church from which received
17. The full title of the church to which a certificate of transfer is granted and the full name of the person transferred with the date of transfer.
  18. Record the job descriptions for employed personnel, both clergy and non-clergy, as they are approved.
  19. Name of elders elected to be commissioners to meetings of the Presbytery, and the exact period for which elected (G-3.0202).
  20. Record that commissioner(s) to a Presbytery meeting made a report on that meeting to the session. The report may be summarized.
  21. When the session finds it necessary to exercise discipline, the Form of Government and the Rules of Discipline should be carefully studied by a committee of the session and if discipline be administered, the minutes of the session must contain such a record of the proceedings, which will enable the Presbytery to know who was disciplined, why and how.
  22. In case of a sale, mortgage, gift or lease of property, the session records must show:
    - a. Name, address and legal description of the property
    - b. Name of buyer/lessee
    - c. Sale price
    - d. Loan amount purpose and terms, including the name of the lender
    - e. Lease terms and liability insurance
    - f. Concurrence of the Presbytery
  23. If a report is received, note that in the minutes. If the report contains recommendations for actions, those become main motions of the body and are acted upon.
  24. If the session endorses, approves, or otherwise adopts a report, the report becomes the position of the adopting body. The full text of **adopted** reports must be placed in the minutes. They may be added as attachments to the minutes

**Be sure the following are included each year:**

25. Approval of the annual budget
26. Approval of the distribution of the church's benevolences
27. The annual review with each pastor of the adequacy of compensation
28. The recommendation to be made to the congregation for changes or for no change in the terms of call for each pastor
29. The annual review by the personnel committee (or other responsible body appointed by the session) of the adequacy of compensation of all paid staff
30. Whether new officers have received training and been examined (G-2.0402)
31. The ordination and/or installation of elders and deacons at the next succeeding meeting
32. The recognition of trustees (if any) at the next succeeding meeting
33. That property and liability insurance has been obtained (G-.0201)  
(Insert photocopy of the church's certificate of insurance.)
34. An Annual Audit or Review of Financial Records (G-3.0113). (See Appendix E for more information.)

## ***Clerk's Annual Report***

At the last meeting of each calendar year or the first meeting of the next calendar year, please include the following in the Clerk's Report:

35. Record that job descriptions have been approved for all employed personnel, both clergy and non-clergy, and indicate by page number where the latest job description for each staff person is located in the minute book.
36. Record changes during the year in the Session, the Board of Deacons and the Trustees through death, resignation, or removal.
37. State the composition of the session with regard to racial ethnic members, women, men and age groups, and how this corresponds to the composition of the congregation. (Photocopying the annual statistical report required by the General Assembly into the session records may fulfill this requirement.)
38. If the congregation has a Board of Deacons and/or Trustees, report in the minutes where their records are kept.
39. Include an Annual Narrative Report. (Moderator's annual report or periodic reports to the session of ongoing church life will satisfy this request.)
40. The Annual Report produced by the church may be inserted in the minutes, but may also be introduced by reference. If the latter, care should be taken that the Annual Report is preserved as part of the permanent records of the church.

## ***Keeping Minutes Safe***

41. Electronic storage, in place of paper storage, is not acceptable because there is no way to attest by signature to the accuracy and correctness of the documents and due to long term storage and accessibility problems.
42. Because official church records are to be held in perpetuity, the only ways that are acceptable for keeping these records are to have them on paper, printed with a laser printer or copier on acid-free paper, or on microfilm.
43. Minutes may be kept in bound books or in loose-leaf binders. When those in loose-leaf binders are to be stored, store the pages in archival boxes.
44. It is important that pages be numbered consecutively, both sides of the page, including any attachments. It is especially important for loose pages or pages kept in a loose-leaf binder to be numbered. If a page or section of a page is intentionally blank, mark it with a stamp that says "Intentionally Left Blank" or mark with a large X.
45. Acceptable numbering schemes are:
  - a. A one-up numbering system beginning at as early a time as possible.
  - b. A one-up numbering system that starts over at the beginning of each year. In this case, consider some system, such as a note in a header or footer, which keeps track of the year.
  - c. Pre-numbered pages in a bound book.
46. From the *Book of Order*:

Each council shall keep a full and accurate record of its proceedings. Minutes and all other official records of councils are the property in perpetuity of said councils or their legal successors. When a council ceases to exist, its records shall become the property of the next higher council within whose bounds the lower council was prior to its cessation. The clerk of each council shall make recommendation to that body for the permanent safekeeping of the body's records with the Presbyterian Historical Society or in a temperature and humidity controlled environment of a seminary of the Presbyterian Church (U.S.A.). [Book of Order G-3.0107]

47. An OGA comment on a proposed (and defeated) amendment in 2003 that would allow digital records: Currently, there is no archival permanent electronic format. Even if the medium (tape, disk, CD-ROM, etc.) survives for longer than a few years, there is no guarantee that the hardware and/or software to read it will have survived as well. Only acid-free paper and properly processed microfilm are considered permanent at this time. While any records that are identified in the Book of Order as permanent, including session minutes and registers, can be created on a computer, the record copy must be printed out on acid-free paper, stored securely, and can eventually be transferred to microfilm. Records copies of minutes should be printed out and signed at the time of their creation, and, at a minimum, registers should be printed out annually.
48. The Presbyterian Historical Society will preserve records for congregations. See their web site <http://www.history.pcusa.org/> or call them for information. Their address is 425 Lombard St., Philadelphia, PA 19147. Telephone: 215-627-1852, Fax: 215-627- 0509. Hours are Monday through Friday 8:30 a.m. to 4:30 p.m.

## Nuts & Bolts of Session Minutes

The method of recording session minutes is somewhat dependent on local custom or circumstances. The following is the suggested procedure used by the majority of churches:

1. Clerk takes notes for the minutes at meeting;
2. Clerk writes the minutes and types or arranges for them to be typed.
3. Clerk makes copies and distributes before the next meeting;
4. At the next meeting, the minutes are either approved as correct or corrected.
5. Previously approved minutes may be corrected by noting the corrections in the current meeting minutes and noting them in ink in the previously approved minutes.
6. Clerk types or photocopies approved minutes in the session permanent minute book.
7. If using a computer for minutes in the permanent minute book, a laser printer and archival quality paper must be used. Do not use erasures, whiteout, strikethroughs or footnotes. Do not insert in the records separate sheets of paper with written or printed matter on them or leave sticky notes in the minutes, as this could compromise the integrity of the acid-free paper. The records of each session meeting are to be duly attested (signed in ink) by the clerk OR the moderator. The records of congregational meetings are to be attested by the clerk AND the moderator. The minutes of congregational meetings, the annual report of the church treasurer or treasurers, and the annual statistical report required by the General Assembly are to be included. These are to be typed or photocopied into the permanent record book and not included as inserts.

## Congregational Meetings

Minutes of all congregational meetings shall be included in the session record book along with session minutes in one chronological order. Minutes of these meetings shall include:

1. Indication of whether the meeting is “regular” or “special”, and if it is a “rolling” congregational meeting (See Appendix B-6 for definition).
2. If it is a “special meeting,” the minutes shall include the call to the meeting. The business to be transacted is limited to those items listed in the call for the meeting. [G-1.0501]
3. Name of the church.
4. Date, time, and place of the meeting.
5. Name of the moderator or presiding officer.
6. Presence of a quorum. Indicate the number of active members needed to satisfy the quorum requirement [G-1.0501], and record the actual number of active members present. (Congregations shall provide by rule the quorum necessary to conduct business. The quorum must be specified in the bylaws of the congregation.)
7. Opening and closing of the meeting with prayer.
8. A record of all actions, whether adopted or lost.
9. At a congregational meeting for the purpose of calling a pastor, in order for each person to be able to vote his/her conscience, a written ballot should be used.
10. Action by the congregation on each pastor’s terms of call.
11. Minutes of the meeting of the congregation or corporation at which the annual financial reports are made should indicate, at least:
  - a. Report of a full financial review of the financial records (G-3.0205) (See Appendix E.)
  - b. A complete, itemized report of income and expenditures for the year
  - c. Provide the complete, itemized proposed budget adopted by the session for the coming year
  - d. Details of the status of loans from the General Assembly, Synod, or Presbytery, if any are outstanding
12. If the congregation does not approve the minutes before adjournment, session may approve the minutes at its next scheduled meeting if this provision is part of the By-laws.
13. Both the moderator and the clerk must attest (in ink) congregational meeting minutes.

## Session Meetings

1. Session meetings are not to be regarded as open meetings, and attendance is generally restricted to the members and any guests (such as staff) whom the session invites. Members of the congregation wishing to attend are to secure an invitation from the moderator or the clerk. The session should convene without those who asked to be invited; the moderator or clerk explains the reason for the request to be invited, and the session affirms the invitation – either by general consent or by a motion seconded and passed – or does not affirm it. It is the session's meeting, and only the Session can render it open to invitees.

2. A session may, if it wishes, adopt an "open meeting policy" which in effect invites any or all members of the congregation to all meetings unless a decision is made to close a particular meeting or part of a meeting.
3. The pastor of the church is the moderator; where there are co-pastors, they alternate moderating the session meeting. When the pulpit is vacant, either the interim pastor or another pastor appointed by the presbytery is the moderator. A session cannot meet in the absence of the pastor/moderator except:
  - a. If the pastor thinks it advisable, he/she with the session's concurrence invites another minister of the presbytery to moderate.
  - b. If the session is directed to meet by presbytery, the clerk and/or the moderator consult with representatives of the presbytery; depending on circumstances, it may be advisable for a representative of the presbytery to moderate the meeting.

## Electronic Meetings

Sometimes matters that need immediate action arise when calling a session meeting is impractical. For those cases, the session may adopt a policy for electronic meetings. A policy should include provisions to reach all members, for two or more members to object and thus cancel the electronic meeting, and for any decisions to be included in the minutes of the next regular session meeting. If the session adopts such a policy, then the policy should be recorded in the minutes of the session meeting and in a Manual of Administrative Operations.

### **SESSION Sample POLICY ON ELECTRONIC MEETINGS**

(Adopted (date))

In those cases where routine matters must be presented to the members of Session for action before its next scheduled meeting, then Session may conduct this routine business by conference call or electronic means which bring members together, or by polling, either by telephone or other electronic means. The requirements for such meetings are:

- A reasonable attempt shall be made to reach all members.
- There shall be a quorum of members responding.
- In the event that any two members object to the electronic or telephone procedure, then in that case the decision shall either be postponed until the next regular meeting or a special meeting must be convened.
- Any action resulting from a telephone or electronic meeting shall be confirmed at the next scheduled meeting, so that it can be included in the minutes of the Session.

## Rolls and Registers

### *Rolls*

**The Rolls of the church should contain information about those who are members of the local church.** It is the responsibility of the Clerk of Session to maintain, or to oversee the maintenance of the

Rolls as required in G-3.0204a. Names of members shall be placed upon, removed, or deleted from the rolls of the church only by order of the Session (G-3.0204a)

**G-3.0204a:**

There shall be rolls of baptized, active, and affiliate members in accordance with G-1.0401, G-1.0402 and G- 1.0403. The session shall delete names from the roll of the congregation upon the member's death, admission to membership in another congregation or presbytery, or renunciation of jurisdiction. The session may delete names from the roll of the congregation when a member so requests, or has moved or otherwise ceased to participate actively in the work and worship of the congregation for a period of two years. The session shall seek to restore members to active participation and shall provide written notice before deleting names due to member inactivity.

**Active Members**

An **Active Member** is one who has made a profession of faith in Christ, has been baptized, has been received into membership of the church, has voluntarily submitted to the government of the particular church, and participates in the church's work and worship.

Record name, date received into membership, and method of reception. Record date of removal from the particular role and whether by death, transfer to another church, (placed on another participants roll or inactive roll, if one is maintained), or removed.

**Baptized Members**

A **Baptized Member** is one who has received the Sacrament of Baptism but has not made a profession of faith in Jesus Christ as Lord and Savior. This includes adults who were baptized in that particular church who have not made a profession of faith and baptized children of active members or pastors related to the particular church. The 217<sup>th</sup> General Assembly issued a "clarification of meaning" to this definition to include children of active members who have been baptized in a Christian church (Trinity baptism) but who have not yet been received as Active Members (confirmed). Record the name, date of baptism (if known), church where Sacrament of Baptism occurred. Names should be removed from this roll when a profession of faith is made, or when the person moves from the community.

**Affiliate Members**

An **Affiliate Member** is one who is an active member of another church of this denomination or of another denomination or Christian body, who has temporarily moved from the community where the church of active membership is located. Affiliate membership must be renewed every two years. An example of an affiliate member would be a college student living in your community while attending school. Record name, date of affiliation, name of home church, date of renewal, date of return to home church.

(Note from the Stated Clerk: You may notice that there is **no inactive roll**, as there has been in Books of Order prior to 2011. The session may choose to maintain another participant's roll or an inactive roll, however, and, if it does, then the rules for keeping an individual on that roll or for deleting such an individual should be determined by the session, recorded in the minutes of

the session, and kept in a Manual of Administrative Operations. The former definition is this: *An inactive member of a particular church is one who does not participate in the church's work and worship. An inactive member is entitled to all the rights and privileges of an active member except the right to speak in the meetings of the congregation and to vote and hold office.)*

## **Roll Books**

Roll books usually provide double pages for a chronological roll by date of reception into membership with columns for name, how received, name of church from which member transferred if that is the manner of reception, date of deletion from the active roll and reason—by death, inactivity, or transfer, in which case the name of the church to which the member is transferring is listed.

Pages may be provided in the same binder for an alphabetical listing of members along with the membership number that is assigned in the chronological roll. Many find it easier to keep the alphabetical listing electronically, printing the list, along with the member number, at least annually. Pages also should be provided for Baptized, Affiliate and pages for Other Participants or Inactive members may also be included in the same rolls binder. Pages containing columns for the information requested may be obtained through Cokesbury (800) 672-1789.

## **Registers**

**Registers are historical records and need to be carefully maintained.** It is the responsibility of the clerk of session to maintain or oversee the maintenance of registers as required in G-3.0204a. All registers should be kept in the same binder, or in the binder with the rolls. The binder used may be a loose-leaf notebook or a bound book. Pages for each register listed may be obtained through Cokesbury Book Stores (800) 672-1789. You may obtain a sample page for each register and then create your own register pages.

The session shall maintain the following registers:

### **Marriages**

**Register of Marriages** shall include marriages of members of the church, all marriages conducted by the ministerial staff of the church, and all marriages performed on church property.

### **Baptisms**

**Register of Infant and Adult Baptisms** shall include name, parents' names, and date of birth of those being baptized.

### **Elders**

**Register of Elders** shall include each elder's name, the name of the church in which each was ordained, date of ordination, terms of active service, and record of removals.

## Deacons

**Register of Deacons** shall include each deacon's name, the name of the church in which each was ordained, date of ordination, terms of active service, and record of removals.

## Pastors

**Register of Pastors** shall include the names of Pastors, Co-Pastors, Associate Pastors, and Temporary pastoral relationships serving the church, with dates of service.

## Paper vs. Electronic Rolls

For many of the reasons that appropriate paper records of Session minutes are required, a chronological paper record of rolls and registers shall also be kept. Electronic records are useful for counting the various categories of members and for keeping an alphabetical list. Paper rolls are chronological and should have the full name, date joined, and how joined (letter of transfer, profession, reaffirmation) as a minimum. If by letter, record the name of the church. It should record the date of removal from the roll and the reason. A one-up roll book number makes it possible to cross-reference alphabetical lists with chronological lists. These are the minimum items for an electronic roll, too. We suggest adding to an electronic roll the information that the Annual Statistical Report asks for, such as gender, racial/ethnic identity, disability (if applicable), and date of birth (for calculating ages). Many old roll books contain a section for adding member names in an alphabetical order, at least by the first letter of the surname. That function may best be done via an electronic roll. Print an alphabetical list, with roll book number, at least annually, and keep this alphabetical list with the paper Roll Book.

## Annual Review of Session Records

The Overtures, Amendments, and Review Committee of Presbytery holds a series of meetings each spring for the following purpose: To review the minutes, rolls, and registers of each particular church in the presbytery. The meetings are held in different parts of the presbytery to shorten travel distances, but clerks are welcome to come to any of the meetings. The meetings typically last two to two and a half hours. At the meeting clerks will have an opportunity to read the minutes kept by other clerks and to ask questions of and share experiences with other clerks.

A Checklist for the Review of Session Records (found in Appendix C) will help to facilitate the reading of the minutes of session and congregational meetings.

- Each session should keep a full and accurate record of its proceedings.[G-3.0107]
- Each council shall review annually or biennially, based on the body's meeting frequency, the proceedings and actions of all entities related to the body, all officers able to act on behalf of the body, and lower councils within its jurisdiction. In reviewing the procedures of the lower council, the higher body shall determine whether the proceedings have been correctly recorded, have been in accordance with this Constitution, have been prudent and equitable, and have been faithful to the mission of the whole church. It shall also determine whether lawful injunctions of a higher body have been obeyed. [G-3.0108a]

- Upon notification each session will submit its minutes, rolls and registers to the OAR Committee for annual review. Minutes presented for review will include all those approved by the session and will include all those since the minutes were last reviewed.

## Annual Statistical Reports

### *Introduction*

Each year the presbytery asks each church to fill out and return annual statistical reporting forms for the previous calendar year. One person should be responsible for seeing that the reports are completed and filed; often that person is the clerk. Introductory letters from the presbytery provide very helpful information and resources for additional help if needed. These forms are typically filled in online.

There are three parts to the report:

- Session Annual Statistical Report, (also called SOC, “The Statistics of the Church”): This report, to be filed online by a specified date, provides information on each church. The presbytery is required to report this information to the General Assembly. Information may be entered online as often as you like for a period of time prior to the deadline date or until the “Submit” button is pressed. Most of the information in this section relates to this report, with suggestions that will hopefully make the process easier.
- Clerk’s Annual Questionnaire (CAQ): This report is submitted on-line to a different web address, has a different deadline date and different information each year, and must be completed in one online session, contrary to the SOC report. The CAQ is the only means national entities of the church have to gather information about specific programs and activities in all congregations of the PCUSA. The information gathered is very important to the offices asking questions on the CAQ and can be useful to others as well. You will most likely need to confer with the pastor or other church staff members or committees to fill out this form, so making paper copies and sharing them with those most likely to be knowledgeable about the various sections will be very helpful.
- Session and Trustee Lists: The presbytery requests this information, along with a listing of current chairpersons, to be forwarded by mail or by e-mail. An updated list should also be sent during the year if election of officers is held later than at a January or February Annual meeting. The Presbytery also requests in that a list of Elders who have died in the previous year, together with dates of their ordination and death be sent to the Stated Clerk during the first two weeks of January so that this **Necrology Report** might be included in the Worship Service of the January meeting of the Presbytery.

### *The Statistics of the Church (SOC)*

Beginning with the report for 2011, there will be two versions of the form.

Over a five-year period, a church will receive four Short Forms and one Long Form.

- The Short Form has basic questions regarding the life of a church. It should take less than an hour to gather the information. All questions on the short form will also be on the Long Form. The detailed descriptions below refer to the Short Form.
- The Long Form is more in-depth and will require additional resources. Churches who receive the long form would be notified a year in advance to allow for a thorough gathering process. Both forms are divided into categories: 1) **membership statistics**; 2) **congregational life questions**; and 3) **financial data**. The report form should be available in a downloadable workbook that provides a clear explanation for each item; filling out the form on paper provides a draft from which figures can be transferred to the online form. Remember that this information can be recorded online over a period of time until the deadline set by the presbytery. Both the total active membership and the financial data for recent years are available on the General Assembly's website for all churches that complete the report. Go to [www.pcusa.org/tenyeartrends](http://www.pcusa.org/tenyeartrends) and enter your church's user name, shown on the front of the instructions, to access this information.

## ***The Short Form***

### **1. Membership Information -- Statistics:**

This page requests specific information about gains and losses in the active membership. It also requests the total numbers on the Baptized Member rolls. Don't count people twice!

It will be much easier to complete the membership report if the data required is collected regularly (each month) rather than waiting until the end of the year. (A last minute effort to collect the information can be extremely stressful). One method is to keep a notebook with pages labeled for various categories, (or set up the equivalent on the computer), and enter the information after each Session meeting. This will be particularly helpful in the years when you have a Long Form to fill out.

### **Beginning Membership:**

- Beginning balance: Active membership as of December 31 of last year. This is the official membership that appears in the Minutes of the General Assembly, Part II, Statistics, and cannot be changed.
- Adjustment to balance: If the actual membership as of January 1 of the year being reported is different from the official membership count, use this to correct the beginning balance.
- New starting balance: This number will be displayed automatically.

### **Gains:**

- New members received by certificate (letter of transfer)
- New members received by profession of faith in a youth confirmation class.
- New members received by profession of faith (other than youth confirmation class), reaffirmation, and restoration.

### **Losses:**

- Active Members transferred to other churches (certificate)
- Active Members lost due to death
- Other losses: Active Members deleted from the roll for any other reason.

- Any correction necessary to make the total accurate

### **Ending Membership as of 12/31/xx:**

- This should be the New Starting Balance plus Total Gains, then minus Total Losses. This figure should equal the number of persons that appear on the active members' roll. This is the figure that per capita is based on. You will have to enter this number, as it will not be calculated for you.

### **Baptized Members Roll**

- A baptized member is a person who has received the Sacrament of Baptism, whether in this congregation or elsewhere, and who has been enrolled as a baptized member by the session but who has not made a profession of faith in Jesus Christ as Lord and Savior. Such baptized members receive the pastoral care and instruction of the church, and may participate in the Sacrament of the Lord's Supper. (G-1.0401)
- Enter the number of persons who are on this roll. In most churches, these are children who have been baptized, but not yet confirmed.

## **2. Congregational Life Questions:**

These data will need to be collected from a variety of sources. This is one of those times when an electronic roll – a database or a spreadsheet – is really helpful. The data include:

- Numbers of Baptisms:
  - Children presented by parents or others
  - Confirmands
  - Adults
- Average attendance at Sunday worship
- Number of households in the congregation
- Number of affiliate members
- Number of members of the Session
  - Are any under age 25?
- Deacons
  - How many active serving?
  - Are they organized into a board?
  - Are any under age 25?
- Educational/ Discipleship Opportunities
  - How many different classes or groups provided? Examples are Sunday School, Bible Studies, Small Groups, Mid-week Classes, Youth Groups, Spiritual Formation, Lenten or Advent events.
  - Sunday School is a single opportunity – don't count individual classes.
  - Provide the number of individual persons in three age ranges (birth to 17, 18 to 64, age 65 and over) who participated in any of these groups. Count individuals only once – a teenager who participates in Sunday School and a youth group is counted only once.

- Racial ethnic composition of congregation, session, and deacons.
  - Categories will be the ones used by the US Census. Rather than counts, the form asks for the racial/ethnic majority
  - (80%) of your congregation, and for you to select other ethnicities represented at 5% or higher.

### **3. Financial Data:**

The financial section of the Short Form of the SOC report is broken down into broad categories.

- Annual Income – total income from gifts from live donors, rents, fees, income from investments and endowments, special offerings, general purpose fundraisers, and subsidies or grants. Do not include capital campaigns or bequests.
- Gifts from Living Donors – contributions, pledges or plate offerings only, not capital campaign offerings or bequests.
- Expense Budget – the total budgeted expenses approved by your session for the year. This should be the original budget approved by the session for the year being reported.
- Total Expense – the total of all moneys, from all sources, expended for the current operations of the congregation including, but not limited to personnel, building maintenance, program, mission, and administrative costs. Include special offerings, contributions to the denomination (presbytery, synod, or General Assembly), staff pensions, social security, utilities, insurance, payments of interest and principal on loans
- Personnel – the total expended for staff, ordained and nonordained; included, but not limited to: salaries, benefits, SECA, workmen’s compensation, retirement and health insurance contributions.

#### ***Other:***

The “Instructions for Completing the On-Line Session Annual Statistical Report” opens with two pages of “Frequently Asked Questions” that can solve a lot of problems and should be read carefully. Included there are a phone number and an e-mail address for obtaining help in completing the report.

#### ***The Long Form***

This asks for much more detailed information. For example,

- Membership gains and losses via certificate will need to be separated into transfers to or from other PCUSA churches and to or from other denominations.
- This form will ask for the age distribution of members, in broad categories, and for the years of membership, also in broad categories.

- Age distribution for members of the session and the deacons, as well as the gender and racial/ethnic distribution in both groups.
- The age categories for those participating in educational/discipleship opportunities are much more finely divided.
- The racial/ ethnic distribution will require numbers, not percentages. The figures entered should be equal to or less than the total shown for total active membership. Please reserve Other for those who do not fit into the named categories, not as a way to avoid assigning named categories to your members.
- There are questions about the handicapped accessibility of your facility.
- The financial questions are more detailed, but follow the general outline of those on the Short Form.

## Appendix A – Recording Actions in Session Minutes

1. Be especially careful and diligent in recording all actions taken to hire, compensate, evaluate, discipline, or terminate non-ordained staff.
  - When the Session hires a non-ordained member of the staff, enter into the minutes of the meeting the full and complete employment agreement or contract. Upon the annual review of the person’s compensation, record any changes as follows: “On the recommendation of the Personnel Committee, the hourly rate of pay for the Custodian \_\_\_\_\_ was increased from \$10 to \$12.50, effective January 1, 2012.”
  - Record every evaluation of non-ordained staff that the Personnel Committee reports to Session. In every instance where the evaluation indicates less than satisfactory performance, record any remedial course of action that the Personnel Committee proposes.
  - In the event that termination of an employee is recommended, record the Personnel Committee’s report that the relevant provisions of the personnel policies have been followed. Be clear in the record that the Session, acting in a legal meeting with a quorum present, voted to terminate the employee. The record must not indicate that any individual, or any entity other than the full Session, took this action. Record any severance agreement or terms in full.
2. Record actions taken which affect the member status of any member following one of these examples:
  - Session acted to delete the names of these Active members from the church’s rolls (G-3.0204a): Henri Blank, Phoebe Blank, and William Suratt.
  - Upon their request, Session deleted these names (G-3.0204a): Warren Hilmey, Ruth Hilmey, and Kenneth Clinton.
  - Session granted a letter of transfer to Christopher and Judith Boatwright, who are joining Anywheretown United Methodist Church: the request for the letter came from the church’s pastor. (G-3.0204a).
3. Do NOT record the names of those making/seconding motions. Unless asked to do so, do not record the numerical outcome of votes taken, or the names of those who voted in opposition.
4. The minutes of all Session and congregational meetings, and all other official records, including the records provided to Session by the Deacons and/or the Trustees, if any, are the property of the Session. The Clerk is responsible for their safekeeping. A request from a member of the

congregation for a copy of the minutes, or an excerpt of part of a meeting, is reported to the Session at its next meeting, and the Clerk is to follow the Session's decision.

## Appendix B – Congregational Meetings and Minutes

1. An annual meeting of the congregation is required (G-1.0501). Special meetings must/shall be called by the Session when it deems it necessary; when requested in writing by one-fourth of the members on the active role; and when Session is directed by presbytery to call a meeting.
2. The nature of the business to be conducted governs the notice of meeting requirement. The Book of Order requires that “adequate public notice be given” and that the By-laws provide a “rule for minimum notification requirements” (G-1.0502) Ordinarily, two Sundays of notice, which may be written in the bulletin or made verbally or both suffice – and the meeting can be held on the second Sunday. But when the purpose is to elect a pastor nominating committee, or to hear its report and vote on its candidate, a suggested notice requirement is at least ten (10) days including two Sundays.
3. Meetings of the congregation related to the pastor nominating committee are special meetings, and there are to be no other agenda items. Other special meetings may be called to consider matters related to the powers and responsibilities of the congregation (G-1.0503), and will have limited agendas.
4. A congregational petition for the Session to call a congregational meeting, in addition to the requirement that it must be signed by one-fourth of the members on the active roll, must be called to consider one of the matters outlined in G-1.0503. If it is called to consider any matter outside the scope of this provision of the Form of Government, Session is to decline the petition, with full explanation.
5. If a quorum is not present as the meeting begins, notify the Moderator; the members present may recess and seek a quorum, or the Moderator may adjourn the meeting. If the meeting proceeds in the absence of a quorum, absolutely no votes are to be taken.
6. A rolling congregational meeting is one in which a church has two or more services on a day when a pastoral candidate is heard and will be voted upon, or an item of business is considered that cannot be amended. A vote is taken at each service when the congregational meetings take place. Votes will be kept in a locked box until the last congregational meeting and then counted together.

## Appendix C – Annual Review of Session Records

TO THE CLERK OF SESSION AND MODERATOR: Thank you for your important service in maintaining accurate records. The purpose of this list is to aid you and the reader in finding some items to be verified in Minutes, Rolls, and Registers.

### Requirement Page Reviewed

1. Stated meetings held at least quarterly with the date, time, and place of meeting being recorded. [G-3.0203]
2. Whether the meeting is a regular or special meeting. The purpose of the special meeting should be stated. [G-3.0203]

3. Meetings opened and closed with prayer. [G-3.0105]
4. If a quorum was present. The following names should be recorded [G-3.0203]
  - Moderator, clerk or acting clerk
  - Elders present, excused, and absent
  - Invited guests and purpose
5. Indicate that the Session Minutes of each previous meeting were read, corrected if necessary, and approved.
6. Clerk (or acting clerk) signs Session meeting minutes
7. List reports received by session from Board of Trustees, Board of Deacons, and other Committees of the Session.
8. All actions passed, either by vote or by common consent, and should include copies of any reports adopted by the session.
9. Authorization by session of the observances of the Lord's Supper. [W-2.4012]
10. Instances of the Lord's Supper since last meeting. May include the number of those served, including the homebound.
11. Authorization by the session of all baptisms – minutes, rolls and registers. [W-2.0301]
12. Authorization by the session of all new members and how received. This should be in minutes, rolls and registers. [G-3.0201, G-3.0204a]
13. Marriages since last meeting – in minutes, rolls and registers.
14. Deaths since last meeting – in minutes, rolls and registers [G-3.0204a]
15. Actions to move members from active to inactive, if your session has an inactive roll – in minutes, rolls and registers
16. Actions to remove members from rolls – in minutes, rolls and registers
17. Election of Commissioners to presbytery and receipt of commissioner's report. [G-3.0202]
18. Approval of special offerings. [G-3.0205]
19. Receipt of report(s) from the Treasurer. [G-3.0205]
20. The examination of new elders and deacons after training [G-3.0201]
21. The ordination and installation of elders and deacons–minutes, rolls and registers [G-3.0201]
22. Any job descriptions as approved.
23. Any actions taken regarding non-ordained staff.
24. Election of a Clerk of Session for a specific term. [G-3.0104]
25. Action to call a Congregation Meeting. [G-1.0502]
26. Election of a Treasurer (length of term determined by Session) [G-3.0205]
27. Establishing a budget (annually). [G-3.0201]
28. Annual review compensation of staff. [G-3.0201]
29. Review of the Rolls and Registers (annually). [G-1.04, 3.0204]
30. Review of the work of the Board of Deacons. [G-2.0202]
31. Annual Audit or Review of Financial Records [G-3.0205]
32. The annual statistical report. [G-3.0201]

These items must be recorded in **congregational meeting** minutes:

33. The Clerk and Moderator sign minutes for Congregational meetings.
34. Election of Nominating Committee [G-2.0404]

35. Election of Elders and Deacons and Trustees [G-2.0404, G-1.00503]
36. Buying, selling, or mortgaging property [G-1.0503]
37. Annual review of pastor's Terms of Call [G-1.0501]
38. Calling a pastor or dissolving pastoral relationship [G-1.0503]
39. Approval of minutes or designation that session may approve[G-1.0507]

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## Appendix D – Sample Letters

Following are sample letters to potentially inactive members.

1. The first letter, on page 30, is intended for those who have relocated.
2. The second letter, on page 31, is for those still living locally.
3. The third letter, on page 32, is a sample of a livelier letter that could be signed by a pastor or an elder who is seeking to reach out to the “lost sheep” among us.
4. On the last page of this appendix is a sample that could be put on a post card to be returned to the church.

I hope that you find these sample letters helpful as you seek to reach out to those who are potential candidates for being moved to your Other Participants /Inactive Roll (if you have one) or being removed from your Active Member Roll.

### CHURCH LETTERHEAD

Date

(Inside address)

The Session of [name] Presbyterian Church is in the process of fulfilling its responsibilities as defined in the *Book Of Order*, Paragraph G-3.0201c, which includes “*reviewing the roll of members at least annually and counseling with those who have neglected the responsibilities of membership.*” Since your move to \_\_\_\_\_, two years ago, we hope that you have found a new community of faith near home. If, in fact, you have become members of another church, please advise us of the name of that church, so that we might note it in our Church Register.

If you have not yet sought a local church, the Session would like to encourage you to seek the fellowship, support, and spiritual nurture of a faith community. We would be glad help find another church if that is your desire.

Please let me hear from you. You may e-mail me at \_\_\_\_\_, or return the bottom portion of this letter to me in care of the church, marked appropriately. If I have not heard from you by December 31 (concerning your wishes), your name(s) will no longer be on our rolls. At a later date, should you desire to be restored to the Active Roll or transfer your membership to another church, we will be delighted to facilitate your active membership.

Please know that you will continue to be in our thoughts and prayers, and we particularly wish you a blessed Christmas and a joy-filled New Year.

Sincerely yours,  
[Your name]  
Clerk of Session

-----  
**Please complete as appropriate, and return to [name of church] at the above address.**

\_\_\_\_\_ has/have joined another church.

Name of Member(s)

Church name: \_\_\_\_\_

Church address: \_\_\_\_\_

I wish to speak to **the Pastor**, or **an elder** concerning this matter. (Circle one, if applicable)

## CHURCH LETTERHEAD

Date

(Inside address)

The Session of [name of your] Presbyterian Church is in the process of fulfilling its responsibilities as defined in the *Book Of Order*, Paragraph G-3.0201c, which includes “*reviewing the roll of members at least annually and counseling with those who have neglected the responsibilities of membership.*” We have missed you during the past two years and wonder if you have become involved in another community of faith. If so, we can transfer your membership to that church.

It may be possible, however, that you have not become active in another church. The Session would like to encourage you to return to active participation in the ministry of our church, or to seek the fellowship, support, and spiritual nurture of another community of faith. If there is something I, or another member of Session, or our Pastor can do to facilitate your active participation in a Christian ministry, whether at [name of church] or another church, please do not hesitate to let us know. You can reach me by e-mail \_\_\_\_\_ or at home \_\_\_\_\_. The Pastor may be reached at the church office.

Please let me hear from you, either by e-mail, phone call or returning the bottom portion of this letter, marked appropriately. If, however, we have not heard from you by December 31, your name will be removed from our church rolls. At a later date, should you desire to be restored to the Active Roll, or to transfer your membership to another church, we will be delighted to see that your request is honored. Please know that you and your family will continue to be in our thoughts and prayers, and we pray that you and yours have a blessed Christmas holiday season and joy-filled new Year.

Sincerely yours,

[Your name]  
Clerk of Session

---

**Please complete as appropriately, and return to [your] Church at the address above.**

\_\_\_\_\_ has/have joined another church.

Name of Member(s)

Church Name: \_\_\_\_\_

Church Address: \_\_\_\_\_

I wish to speak to **the Pastor** or **an elder** concerning this matter. (Circle one, if Applicable)

## CHURCH LETTERHEAD

Inside Address

Dear \_\_\_\_\_;

You have been missed in worship here at \_\_\_\_\_!

We are a large church and there are plenty of folks who are present, but when you are not here for a long time (two years), your absence is noticed! We made a commitment to support you in your spiritual journey and would like to continue doing so. We also value the contributions you have made in the past to the life of this church. Is it possible for us to renew that mutual commitment and continue to strengthen each other?

\_\_\_\_\_ Church is a community of Disciples of Christ encouraging one another to:

Honor and connect with God (Worship)

Care for each other (Belonging)

Participate in God's ministry (Service)

Become more like Jesus (Spiritual Growth)

Bless the world as ambassadors of God (Mission)

Your gifts are much needed as well, and I hope you will consider sharing them with us once again. If you have any questions or concerns I or one of the pastors might be able to address with you that would enable you to return to worship, please feel free to call or set up an appointment.

If you have decided to withdraw from this community of faith, please advise me of that as well. According to the Presbyterian Book of Order, when a member has not "...participated in the work and worship of the church for a period of two years..." then the Session is charged with the responsibility of

inquiring as to the cause of the member's nonparticipation and then, if necessary, remove them from the roll.

Please feel free to call me at \_\_\_\_\_. I look forward to speaking with you or hearing from you soon.

In God's presence,

[Your name]

Clerk of Session (or this could be from a Pastor or another elder)

## **SAMPLE POSTCARD TO BE RETURNED**

*Please check the appropriate comment and return to the church.*

I would like to remain active in the life of \_\_\_\_\_ Church by making a commitment to attend worship.

I/We are part of another church. Please remove us from the rolls of \_\_\_\_\_ Church.

Please call. There is something I/We would like to talk about.

Name \_\_\_\_\_

## **Appendix E – Parliamentary Procedures**

### **Purpose**

The purpose of parliamentary procedures is three-fold:

- To facilitate the flow of business
- To allow the majority to accomplish its will
- To protect the rights of minority views and opinions

### **Book of Order G-3.0105**

Meetings shall be conducted in accordance with the most recent edition of *Robert's Rules of Order Newly Revised (2011)*, except when it is in contradiction to this Constitution.

Councils may also make use of processes of discernment in their deliberations prior to a vote as agreed upon by the body.

### **Role of the Clerk**

The moderator rules on points of procedure, not the clerk. The role of the clerk, therefore, is to assist the moderator and to advise and provide counsel, usually upon request. However, the more knowledgeable a clerk is of parliamentary procedures, the more time will be saved and procedural logjams will be prevented.

### **Size of Governing Body**

The size of the body will determine the degree of formal parliamentary procedures. The smaller the size of the session or congregation, the more informal it will be; the larger the body is, the more formal it will become and more exact in its procedures.

### ***Some Basic Parliamentary Procedures***

#### **A. Motions**

1. I move that...or I recommend that...
2. The maker of a motion has the privilege of the floor immediately following the seconding of the motion (if a second is required).
3. During debate, speakers should indicate at the beginning whether they are speaking “for” or “against” the motion.

#### **B. Items Not Needing a Second**

1. Report from a committee
2. Nominations
3. A question of privilege
4. A call for division in voting
5. Moving of the previous question or calling for the question

#### **C. Amendments**

1. Amend by: insert or add; strike out (consecutive words); substitute (normally applied to a whole paragraph or resolution).
2. A “substitute motion” is an amendment.
3. There may be only one amendment to the main motion at one time (known as a first degree amendment).
4. There may be only one amendment to the (first degree) amendment pending at any one time (known as a second degree amendment.)
5. An amendment is not in order if it is the same as voting in the negative.
6. Once an amendment has been made, discussion must be confined to the amendment until a vote is taken on that particular amendment.
7. Once a motion has been amended, the motion as amended must then be voted on.
8. *There is no provision in Robert's Rules for a “Friendly Amendment.” The only way a motion can be modified without a vote, after it has been stated by the Chair, is with the unanimous consent of the members present.*

#### **D. The Substitute Motion**

The substitute motion is a form of amendment applied when the desire is to amend a motion in several different, non-consecutive places. It also is used with the text to be amended is longer than a paragraph. The procedure to follow is:

1. The Moderator calls for amendments to the main motion (sometimes called “perfecting the motion”). The amendments may be debated. Nothing else is in order. If there are no amendments, the Moderator may declare the motion perfected.
2. The Moderator calls for amendments to the substitute motion. The amendments may be debated. Nothing else is in order. If there are no amendments, the Moderator may declare the motion perfected.
3. The Moderator puts the question: “Shall the substitute motion be substituted for the main motion?” At this time, the merits of the main motion and the substitute motion may be debated and no further amendments are in order.
4. Moderator takes a vote on the question in #3.
  - a. If the question is approved, the main motion disappears and the substitute motion is before the assembly for debate and vote. Substantive amendment is out of order. Editorial amendment is in order.
  - b. If the question is defeated, the substitute motion disappears and the main motion is before the assembly for debate and vote. The main motion may continue to be amended.

#### **E. Stop Debate and Order an Immediate Vote**

1. Move or call for the previous question
2. Not debatable
3. Vote must be taken to determine whether the body is ready to stop debate
4. 2/3 vote required to stop debate

#### **F. Tie Vote**

1. General
  - a. Motion is lost
  - b. A member may request a second vote
2. Congregational Meetings
  - a. The moderator shall put the question a second time
  - b. If there is a tie vote again, the motion is lost.

#### **G. Desiring a Count**

1. Following a voice vote or show of hands, any member may call for a division of the house. Vote will be taken by rising - if agreed to by a majority.
2. Actual count then must be taken

#### **H. Routine Business**

1. Motion without controversy or question may be adopted by common consent.
  - a. The motion is made.
  - b. The Moderator asks, “Are there any questions?”
  - c. The Moderator asks, “Are there any objections?”
  - d. The Moderator states, “So ordered.”
2. If there are any objections or debate at all, the regular voting methods must be used.

#### **I. Question of Privilege**

1. May interrupt speaker on floor
2. May interrupt motion or debate on a motion
3. Object - to get the attention of the moderator at once

- a. To ask a question
- b. To attend to some matter of business that cannot wait

## Appendix F – A Full Financial Review Defined

The new “Form of Government” of the Presbyterian Church requires the following: *A full financial review of all financial books and records shall be conducted every year by a public accountant or committee of members versed in accounting procedures. Reviewers should not be related to the treasurer(s). Terminology in this section is meant to provide general guidance and is not intended to require or not require specific audit procedures or practices as understood within the professional accounting community. (G-3.0113)*

Therefore, a financial review is required for every church organization or group which has a treasury, and which receives and disburses funds. Groups within the local church whose financial transactions must be reviewed might include the General Operating Fund, Benevolence Fund, Memorial Fund, Wills and Endowments, Board of Deacons, Board of Trustees, Building/Maintenance Fund, Choir, Youth, Church School, Presbyterian Women etc. This review benefits the treasurers, the contributors and those who benefit from expenditures ... giving assurance that donations are used as the donor intended, for the benefit of the specific group, and as a witness to the Lordship of Christ.

The persons making the full financial review do not need to be C.P.A.'s, but there should be some understanding of accounting procedures. Look for persons who have been Trustees or who have some experience in business accounting. Remember that those doing the financial review must not be related to the Treasurer(s).

To be available for review are financial ledgers, records of all forms of income, deposit slips and bank account records, withdrawal slips and canceled checks, authorization of payments, copies of invoices and expense vouchers, and a balance sheet. Financial records from relatively small groups would require less validation; but it is important that each report a *Beginning Balance, Income, Expenses, and a Closing Balance*.

Unless a congregation and its income/expenses are very large, it is not necessary to have a professional audit made. A full financial review implies that the financial review committee has checked through the records, has spot-checked those records and (hopefully) has approved them, and (if helpful) has made suggestions for improvement to the Treasurer or Finance Committee. **The report of the financial review committee must be approved by the Session, Trustees or whichever body has created the committee, and this approval must be recorded in the official minutes of that body.**

This report may be a simple statement such as: *"We have reviewed the financial statements of the various Funds of \_\_\_\_\_ Church and affiliated organizations for the year ending December 31, \_\_\_\_\_, as set forth in the \_\_\_\_\_ Annual Report of \_\_\_\_\_ Church. During the course of our review, nothing came to our attention that would require modification of these financial statements."*