

Information for Clerks of Session in preparation for the review

1. The accompanying "review form" is provided as a guide to clerks of session in the preparation of session minutes, rolls and registers. This form, when annotated with reference information by the clerk, will be used by examiners in the annual review of church records under direction of the Stated Clerk. (See G-9.0407c)
2. In determining compliance with the stipulation that "Each session shall keep a full and accurate record of its proceedings" (Book of Order G-10.0301), the presbytery subscribes to the principle that session minutes constitute the formal record of church activities and church membership, and that all information provided in the church rolls and registers shall be derived, in every detail, from data recorded in the session minutes book.
3. The clerk of session is expected to present for review the church's session minutes, registers, and rolls.
4. Each clerk of session should be prepared to answer questions arising out of the annual review and should anticipate also acting as an examiner.
5. As minutes are entered into the session minutes book, leave a two inch blank space following the final entry of approved minutes for the calendar year preceding the review. This space will be used for a review certification stamp upon completion of the review.
6. Each clerk of session is to enter supporting page numbers (only a sample is required) along the left margin of the report form for each item. Leave the "Yes" and "No" columns at the right side of the form for the examiners' use.
7. Insert the review form in the session minutes book at the page showing the approval stamp from the previous year's review.
8. Churches not submitting records at an annual review meeting shall be subject to further direction by the presbytery. (G-9.0407c)
9. The correction of exceptions to the minutes, rolls, or registers, as reported by presbytery's examiners, requires action by session. The clerk of session should propose appropriate action to the session. The clerk's recommendation, and action taken, should be reported in session minutes for presbytery reference at the following year's annual review.

B. Information for Clerks acting as examiners

1. The annual review of records is not intended as a fault-finding exercise, but as a mutually helpful determination of compliance, or non-compliance, with the principles listed in section G-10.0300 of the Book of Order.

2. The records of each church will be read by attending clerks of session. Each clerk acting as an examiner shall be of a different church than the church whose records are being reviewed. Examiners may consult with each other, the clerk of session whose records are under review, or the Stated Clerk. Examiners may be asked to read more than one set of records.

3. Examiners will be guided by the report form annotated by the clerk of session with supporting page numbers. They shall not be limited in their review to the references provided.

a) The examiners will mark each item on the report form, in the spaces provided, with "Yes" (meets expectations), "No" (does not meet expectations), or "DNA" (does not apply).

b) The examiners shall give a reason for each "No" or "DNA" entry.

c) Examiners will report an "exception" only if a glaring or repetitious or requires correction. The basic requirement, from Book of Order G-10.0301, is that "Each session shall keep a full and accurate record of its proceedings." Improvements suggested should be reflected in the following year's records.

4. Upon completion of the review of a particular church's records:

a) The examiner will complete and sign two review forms and place them in the minute book at the final entry of the minutes of the calendar year being reviewed.

b) The minute book, together with the two copies of the review form, will be presented to the Stated Clerk for affixing the authenticating stamp and signature.

c) Following authentication of the stamp, the original copy of the review form will be placed in the minute book for return to that particular church.

d) The other copy will be retained by the Stated Clerk for preparing the report to presbytery.

5. Presbytery's action regarding session records will be recorded in the minutes of presbytery, which are distributed to all clerks. If the presbytery directs a session to "reconsider and correct an irregularity or cure a delinquency" (G-9.0410), the Clerk of Session will be notified individually by the Stated Clerk in addition to receiving the presbytery minutes.

1.

C. Other Records

1. Receipt of some of the following documents or reports may be in the minutes, but the clerk is responsible for "preserving" these documents as well, and providing copies to the presbytery for safe, offsite keeping:

2. Date of latest document:

- _____ Latest Annual Report
- _____ Current Bylaws (if you don't have any, consider drafting some)
- _____ State of Georgia Annual Renewal
- _____ Annual Financial Audit/Financial Review Results
- _____ List of Current Bank Accounts
- _____ List of Current Asset Accounts (stocks, bonds, other holdings)
- _____ Current Certificate of Insurance, stating loss coverage
- _____ Current Personnel Policy
- _____ Current Sexual Misconduct Policy
- _____ Property Title
- _____ Current Property Inventory
- _____ Current Property Videotape or CD

SESSION RECORDS REVIEW FORM

Name of Church _____

Clerk of Session _____

Examiner: _____

Date of Review _____

Pages Reviewed (include dates) from _____ to _____

Page #		Reviewer Initial
	1. Is a summary of the annual GA statistical report reflected in the minutes?	
	2. On which pages do the minutes state that composition of the session with regard to racial-ethnic members, women, mend, and age groups, and how this corresponds to the composition of the congregation?	
	3. Which page contains minutes of the regular annual congregational meeting?	
	4. At the annual congregational meeting when the proposed budget was presented, did the congregation “review the adequacy of the compensation of the pastor(s) upon report of the prior review by the session?”	
	5. Do minutes reflect receipt by the session “at least annually: of the report of financial accounts from each “special organization” in the church which was involved in the collecting and distribution of money?	
	6. Did session review the annual reports of the congregation and of the church’s committees, bodies and organizations, and incorporate a summary of these reports in session minutes?	
	7. At the start of each year or when a change is made, do minutes identify either at least “two duly appointed persons” or “a fidelity bonded person” for the counting and recording of all offerings?	
	8. At the start of each year (or when the data is available), do session minutes record <u>the results</u> of a “full financial review of all books and records relating to finances” covering the calendar year preceding this review.	
	9. On which page was the last review of the session records reported to the session? Are the exceptions and proposed corrective action(s) taken listed in the minutes?	
	10. On which pages are your celebration of the Lord’s Supper for the congregation noted? (G-10.0301)	
	11. If the Sacrament of the Lord’s Supper was celebrated with sick or shut-in persons, do the minutes identify the administering minister and accompanying elder(s)? W-2.4010 & .4012).	

Page #		Reviewer Initial
	12. If further action was required on a motion passed during a previous meeting, is the date and page number of the previous action noted in the current motion? (G-10.0301)	
	13. Did the session and Board of Deacons hold a joint meeting at least once during the year to “confer on matters of common interest”? (G-6.0405).	
	14. Are “called” session and congregational meetings (as opposed to regularly-scheduled) identified as such, and do the minutes of such a meeting record by whom called, and define the limited agenda?	
	15. The session took action to receive new members, transfer members, record death, or place members on the inactive role.	
	16. List page number(s) on which session elected the presbytery Elder Commissioner(s). (G-10.0102 o. (1).	
	17. Did the presbytery Elder(s) Commissioners report to the session? (B-10.0102o(1)	
	18. On which pages are new officers noted as elected?	
	19. On which pages are newly elected officers noted as having met with the session for examination prior to ordination and installation? (G-14.0205)	
	20. On which page(s) is noted the proposed date for the ordination and/or installation of new officers.	
	21. List the page number where session conducted the annual review of membership rolls and took action to bring them up-to-date.	
	22. Does session maintain the following membership rolls: Baptized, affiliate, active, inactive, and non-resident?	
	23. Does session maintain the following registers constructed from detailed information in session minutes: marriages, infant baptisms, adult baptisms, elders, deacons, pastors?	
Date		
	Latest Annual Report	
	Current By-laws (if you don't have any, consider drafting some)	
	State of Georgia Incorporation Annual Renewal	
	Annual Financial Audit/Financial Review Results	
	List of Current Bank Accounts	
	List of Current Asset Accounts (stocks, bonds, other holdings)	

Page #		Reviewer Initial
	Current Certificate of Insurance, stating loss coverage	
	Current Personnel Policy	
	Current Sexual Misconduct Policy	
	Property Title	
	Current Property Inventory and or Videotape or CD	