Documents and Records

Charters, bylaws, member lists, and more—the list of legal documents and records that church leaders must work with is seemingly endless. It is always a good idea to seek legal counsel on any matters concerning legal documents, but church leaders must also have a working knowledge of the importance of these documents.

1. If your church is incorporated, do you consistently file an annual report with the Secretary of State’s office?  
   (Yes)  
   (Needs Attention)

2. Are you familiar with your church’s organizational document (e.g., articles of incorporation, charter, or constitution)?  
   (Yes)  
   (Needs Attention)

3. Are you aware of any restrictions and limitations outlined in your church’s organizational documents?  
   (Yes)  
   (Needs Attention)

4. Does your church’s organizational document include any provisions that are required/recommended by the IRS?  
   (Yes)  
   (Needs Attention)

5. Does your church’s organizational document state that your organization’s duration is perpetual, rather than a specified number of years?  
   (Yes)  
   (Needs Attention)

6. Do your leaders have a working knowledge of the church bylaws?  
   (Yes)  
   (Needs Attention)

7. Do you have your church bylaws reviewed by an attorney regularly, or when any changes are made to the document?  
   (Yes)  
   (Needs Attention)

8. Are all your church leaders familiar with the organization’s financial and accounting records?  
   (Yes)  
   (Needs Attention)

9. Do board members review church finances at each board meeting, and are they encouraged to ask questions?  
   (Yes)  
   (Needs Attention)

10. Does your church maintain a current list of active, voting members?  
    (Yes)  
    (Needs Attention)

11. Do your church records include a complete set of minutes from all board and committee meetings, as well those from annual business meetings and other special meetings?  
    (Yes)  
    (Needs Attention)

12. Does your church maintain up-to-date records on all insurance policies and keep records of past policies as well?  
    (Yes)  
    (Needs Attention)

(Continued on back)

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13. Are church leaders familiar with tax records and requirements, including payroll tax forms, housing allowance designations, and contribution records?

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14. Do you keep well-organized employment records for each employee, including applications for employment, reference checks, disciplinary actions, attendance records, changes in employee status, and I-9 immigration forms?

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15. Are you familiar with your church’s property deed and any restrictions that may be outlined in it?

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16. Do your church leaders consult with the church’s attorney before signing any contracts on behalf of the church?

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Notes:

________________________________________________________________________
________________________________________________________________________

Completed by: _______________________________ Date: ______________________

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