

# ***Winnebago Presbytery***

## **HANDBOOK FOR CLERKS OF SESSION 2024**



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# Winnebago Presbytery

## Introduction

**W**elcome 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* mandates that each governing body of the PC (U.S.A.) has a moderator and a clerk<sup>1</sup>. Clerks of presbyteries, synods, and the General Assembly are called stated clerks. Those serving Sessions are called clerks of Session. A Session clerk is a ruling elder who may or may not be currently serving as an active elder elected by the congregation.

As clerk, you will record a good deal of the history of your church as you write the session minutes and maintain records. 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 Session congregational meetings.

This handbook 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.

This handbook has been prepared by drawing on information in the *Book of Order* and in various manuals for clerks of Session throughout our denomination. Appreciation is here noted for contributions of Ruling Elder John Bolt, former Stated Clerk for the Presbytery of West Virginia, and Teaching Elders Ken Hockenberry, Stated Clerk of Mid-Kentucky Presbytery, Lynn R. Hargrove, Stated Clerk of the Presbytery of New Covenant, as well as the efforts from previous Winnebago Presbytery Stated Clerk, Michael Lukens.

If you have any questions, or need assistance, please contact me or the presbytery office ([www.winnebagopresbytery.org](http://www.winnebagopresbytery.org); 920.886.3598).

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<sup>1</sup> G-3.0104 (Book of Order, The Constitution of the Presbyterian Church (U.S.A), Part II, 2023/2025)

## Governance and Oversight in the PC (USA)

How many Presbyterians does it take to change a light bulb? It takes a council, in stated meeting, to determine if a new light bulb is in the ministry plan of the council, if there is funding for a new light bulb, and if persons can be called who will faithfully carry out this mission.

One of the hallmarks of belief and governance in the Reformed tradition is that we don't place much decision-making authority with individuals, who are prone to "idolatry and tyranny" (F-2.05). Instead, decisions about the mission, ministry, and governance of the Presbyterian Church are made by ordered groups of people gathered in "councils." These councils, from most local (governs a congregation) to most inclusive (governs the whole denomination), are called session, presbytery, synod, and General Assembly (F-3.0203).

*Ours is a representative form of government. The four councils compose a tiered system of government. Each council is responsible for its own program, staffing, worship life, budget, and administration of mission. Each council also has distinct responsibilities.*

The **session** is the most local council. Each congregation is led and governed by its session which is responsible for the congregation's worship, programs, property, finances, and membership. The session is composed of persons elected by the congregation - ruling elders and installed pastors (G-3.0201).

The next larger council is the **presbytery**, composed of at least ten sessions and ten teaching elders within a certain district. The presbytery is charged with oversight and nurture of the congregations and ministers within its bounds. It may organize, dismiss, and dissolve congregations; oversee congregations without pastors; establish and dissolve pastoral relationships; receive, dismiss and discipline its members; oversee the process by which individuals become teaching elders; and maintain ecumenical relationships (G-3.0301). The presbytery elects commissioners (voting representatives) to synod and to General Assembly. Powers not specifically delegated "are reserved to the presbyteries" (G-3.0101).

The **synod** is the next more inclusive council, with at least 3 presbyteries in its region. Synod is responsible for the life and mission of the church and for supporting the presbyteries throughout its region (G-3.0401). There are currently 16 synods, each with a distinct ministry and mission.

The **General Assembly** is the council of the whole church. It meets biennially and deliberates on matters of governance, mission, social witness, and doctrine (G-3.0501).

The councils are distinct and have assigned responsibilities, yet have "such mutual relations that the act of one of them is the act of the whole church" (G-3.0101). For instance, only the session is empowered to ordain ruling elders and deacons. Only the presbytery is empowered to ordain teaching elders. Yet when a session or presbytery has acted and ordained someone, that ordination is recognized by the whole church. The minister's credentials are valid across the denomination. The ruling elder may transfer membership to any other Presbyterian Church and, upon election by that congregation, serve on the session without being re-ordained; or may assume other duties of ruling elders.

Councils are “composed of presbyters elected by the people” (G-3.0101). Presbyters are teaching elders (also called ministers of the Word and Sacrament) and ruling elders (members of a congregation elected by and ordained in a congregation.) When presbyters meet in councils, they are not bound by the will of the people who elected them, but “seek together to find and represent the will of Christ” (F-3.0204). Discernment processes and *Robert’s Rules of Order* are the tools by which they deliberate. Decisions are reached by majority vote. Councils above the session are composed of teaching and ruling elders in numbers as nearly equal as possible.

And that light bulb? How many Presbyterians does it take in your council?

[This section is from **Alyson Janke**, a Ruling Elder who currently serves as the Stated Clerk of the John Knox Presbytery as well as the Commissioned Ruling Elder providing pastoral services to the Winnebago Presbytery congregation at Wild Rose. She teaches Presbyterian Polity at the University of Dubuque Theological Seminary and serves on the General Assembly Advisory Committee on the Constitution. She, her husband, and son own and operate a dairy farm in central Wisconsin. (2014)]

## The Office of the Clerk of Session

**T**he clerk of Session shall be an elder elected by the Session for such term as it may determine<sup>2</sup>. The clerk may be an elected member of the Session, or may be an elder not currently so serving. If the clerk is not a member of Session, general privilege of voice **may** be given by Session for comments germane to the office and its duties but s/he may not make motions or vote. Session may ask the clerk to be its parliamentarian and in all cases **shall** give the clerk voice in matters pertaining to the minutes and any clerk’s report.

The person chosen to be clerk of Session needs to be knowledgeable about Session responsibilities, to have an understanding of Presbyterian polity, and be willing to learn basic parliamentary procedure. S/he must be able to write a clear record of the proceedings at Session and congregational meetings and make those minutes available promptly following the meeting. It is assumed that the clerk will be reasonably adept in the creation and maintenance of electronic records.

When the pastor or elders need a strong leader, the clerk of Session is the “first among equals.” This responsibility flows to the clerk not because of any explicit statement in the *Book of Order*, but because the officer who receives the correspondence, keeps the records, serves as resource for orderly process and routinely discusses the work of the Session with the pastor and all of the committee chairpersons to form the agenda and refer business, is the officer to call upon for advice and counsel. Presbyterian polity does not provide for any other officer to carry out these responsibilities.

In spite of the fact that the core functions of the clerk relate to records, the Session in electing a clerk should seriously consider the qualifications needed to carry out the significant “silent” functions of being the primary administrative officer of the congregation.

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<sup>2</sup> G-3.0104



The key resource for the Session clerk is the *Book of Order*, which contains the second part of the PC (USA) Constitution,<sup>3</sup> consisting of the Foundations of Presbyterian Polity, Form of Government, Directory of Worship, and Rules of Discipline. This is an essential basis and resource for every Session clerk, especially the first three chapters of the Form of Government (G-1.000 – G-3.000). A downloadable version is available online at [https://www.pcusa.org/site\\_media/media/uploads/oga/pdf/boo\\_2023-2023\\_publishedversion\\_cover\\_and\\_boo\\_complete.pdf](https://www.pcusa.org/site_media/media/uploads/oga/pdf/boo_2023-2023_publishedversion_cover_and_boo_complete.pdf) or you can purchase a printed copy from The PC(USA) Store.

In addition, a most useful book for clerks is the *Companion to the Constitution, Polity for the Local Church*, by Frank A. Beattie, which gives explanations and detailed suggestions for the work of the clerk, including sample documents and forms. It can be purchased from The PC(USA) Store, or viewed online at [https://www.pcusa.org/site\\_media/media/uploads/oga/publications/constitution-companion.pdf](https://www.pcusa.org/site_media/media/uploads/oga/publications/constitution-companion.pdf).

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<sup>3</sup> The first part of the Constitution is the *Book of Confessions*, which gives the nine historical confessions of faith (from the first century C.E. to the twentieth century) that frame the church's theology and practice.

## Responsibilities at a Glance

### Annually

1. Complete the annual statistical report (see p.26) requested by the General Assembly and submits the report online to the PC (U.S.A.) by the deadline noted in communication from the Presbytery. Also, return other paperwork requested by Presbytery's Stated Clerk by the deadline noted (e.g., Clerk's Annual Questionnaire, Necrology Report).
2. Have your Session records reviewed with your fellow clerks, normally at the date and time arranged by the Sessions Records Committee of Presbytery. Bring your minutes since your last review and the Church Register. (See Appendix) Have available a copy of your Bylaws and Articles of Incorporation, your congregation's Sexual Misconduct Policy, Child Protection Policy, Harassment Policy, and Anti-Racism Policy (G-3.0106 – now **required**).
3. Communicate dates and other information on Presbytery meetings to the Session so that ruling elder(s) can be elected as commissioners.

### Monthly

1. Send meeting notices by mail or email.
2. Contact committee chairpersons about unfinished and referred business.
3. Ask for recommendations to be in writing.
4. Develop the docket or agenda for the meeting with the moderator.
5. Record the minutes of each meeting. It is helpful to use a template with room to take notes and minutes. This should be a full and accurate record of the proceedings of the session (G-3.0204).
6. Keep the roll of session membership and attendance (G-3.0104). The session shall "provide by rule" in its manual the number required for a quorum (G-3.0203).
7. Bring all official correspondence to the attention of Session and respond as directed by the Session.
8. 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 person(s) if not reported expeditiously.
9. In consultation with the moderator, prepare a statement of highlights of Session actions and reports following the meeting for information to the congregation (e.g., may be included in the next issue of the congregation's newsletter). Note: confidential matters should not be included.

### Ongoing

1. 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).
2. Furnish extracts from Session or congregational minutes when required by another governing body of the church (G-3.0104).
3. Maintain and preserve rolls and registers required of Session (G-3.0204 a & b). (See Rolls and Registers, pp. 24-25.)
4. Be responsible for the preservation of the records of the Board of Deacons (and the Board of Trustees, if there is such a board) (G-3.0107).
5. Be familiar with the responsibilities of Session as described in the *Book of Order* (G-3.0201).
6. Be prepared to respond to questions of parliamentary procedure in meetings if requested to be parliamentarian. (Meetings shall be conducted in accordance with the most recent edition of *Robert's Rules of Order, Newly Revised* except in those cases where the *Book of Order* provides otherwise (G-3.0105). Copies of RRONR and the most recent *Book of Order* should be available at meetings.)

### As needed

1. Notify the Session or congregation of special meetings, describing accurately the business that will be transacted. The Church Bylaws shall provide by rule the minimum meeting notification requirements and notice at regular services of worship prior to the meeting (G-1.0501 and G-1.0502).
2. Serve as secretary for meetings of the congregation (G-1.0505), seeing that the minutes are received by Session and are inscribed in the permanent minutes of Session. [It is helpful to have the congregation delegate to Session the authority to approve minutes of the congregational meetings, but these minutes should be posted for the congregation to see.]
3. Receive and submit communications from/to other councils [governing bodies].
4. Notify the Stated Clerk of Presbytery of changes in structure of the Session.
5. Assist the moderator in preparing the agenda for Session meetings, as requested.
6. Assist in church officer training when requested.
7. Moderate the congregational meeting, if requested by the moderator, during the pastor's salary review. If this occurs, a temporary clerk should be appointed.
8. Perform such other duties as may be assigned by Session or requested by moderator.





## HELPFUL HINTS

Written reports facilitate the meeting flow.

Discuss the meeting beforehand with the moderator, particularly on any matter that might be controversial or difficult.

If you are aware that an item may be particularly difficult or tense and the Session is accustomed to informality and consensus decision-making, suggest that the Session enter into formal parliamentary procedure to ensure an orderly process. (It is difficult to do this in the midst of a controversy.)

Meetings may be informal, but all actions must be approved.

Use a computer for your minutes, perhaps using a pre-set outline of the meeting.

Instead of minutes “notes” to be filled in later, consider building on a pre-set computer file of the projected meeting docket and entering a full set of minutes as the meeting progresses, with later editing and polishing.

Each member of Session should receive a copy of the minutes soon after the meeting.

If an unresolved issue on governance, church law, or parliamentary procedure emerges, or just plain confusion, check in with the Presbytery Stated Clerk as soon as possible, even in the midst of a meeting.

Establish a monthly task calendar for the clerk’s responsibilities, with response expectations or due dates.

# **Sample Session Docket/Agenda**

Your Presbyterian Church  
Stated Session Meeting  
Full Date

Call to Order, Declaration of Quorum, and Opening Prayer

Approval of the Docket and the Minutes of the previous stated meeting

Communications to the Session

Clerk's Report

Sample: Session class of (year) was ordained and installed at the 11:00 am worship service on (date) and list their names

Lord's Supper was celebrated at the 11:00 am worship service on (dates)

Membership report – transfers, deaths, marriages, baptisms

Session Committee Reports

Record motions and action Items

Old and New Business

Spiritual and Pastoral Concerns

Motion for Adjournment and Closing Prayer

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The docket or agenda for a Session meeting can be the responsibility of either the clerk or the moderator--often the work of both together. Input from the moderator and other Session members is invaluable. In the case of a pastoral vacancy, the moderator named by the presbytery may rely on the clerk of Session to formulate the docket.

Session dockets should be made available to Session members prior to meetings so that ruling elders may be prepared to do the business of the church. Included in this information are the date, time, location, agenda or order of business, financial data, and other pertinent or background information as needed and available.

The value of a printed docket or agenda is three fold:

It provides for an orderly process in the handling of Session business.

It informs the members of issues to be discussed.

It serves as a reminder of the necessary preparation for a meeting.

The clerk of Session can take this opportunity to assist the moderator in handling administrative details and sharing in the ministry of the church.

## Guidelines for Session Minutes

Minutes of each Session meeting shall (i.e., in PC(USA) parlance “shall” means 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 the full names of ruling elders present, elders absent and any who are excused; the clerk, moderator and other staff present or excused; others present and their identity.
6. The affirmation of a quorum (G-3.0203). Sessions shall provide by rule for a quorum for meetings; such a quorum shall include the moderator and either a specific number of ruling elders or a specific percentage of those ruling elders in current service on the Session.
7. The approval of the agenda. (In case of a special meeting, the call to the meeting stating the purpose becomes the exclusive agenda.)
8. The approval of minutes of the previous meeting. (Any corrections of previous meeting minutes shall be listed, and then corrected in the prior meeting's minutes for its permanent record.)
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, treasurer and committee chairpersons should be summarized in the minutes.
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 and then recorded without personal attribution.)
12. 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.



### **Minutes shall include the following, when applicable:**

13. Requests for marriage, baptism or funerals that are to occur in the church.
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, the pastor's report or that of the worship committee.)
15. The administration of the Sacrament of Baptism must be reported 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-3.0403), and including 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:
    1. profession of faith, previously baptized
    2. profession of faith and baptism
    3. re-affirmation of faith
    4. letter of transfer (with name of dismissing church)
  17. The name of the church to which a certificate of transfer is granted and the full name of the person transferred with the date of transfer, together with names of baptized children, if applicable.
  18. Record (may be attached to minutes as appendix) the job descriptions for employed personnel, both clergy and non-clergy, as they are approved.
  19. Name of ruling elders elected to be commissioners to meetings of the presbytery, and the exact period for which elected (G-3.0202a).
  20. Record that commissioner(s) to the presbytery reported to Session. The report itself 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. It is often advisable for Session to ask the Presbytery to take jurisdiction of any matter of church complaint or discipline, i.e., to assume the process of adjudication by "reference."
  22. In case of a sale, mortgage, gift, or lease of property, Session records must show:
    1. Name, address, and legal description of the property
    2. Name of buyer/lessee
    3. Sale price and proposed use of the proceeds
    4. Loan amount, purpose and terms, including the name of the lender
    5. Lease terms and liability insurance
    6. Concurrence of Presbytery

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

1. Approval of the annual budget.
2. Approval of distribution of the church's benevolences.
3. Record the annual review of the adequacy of compensation for each pastor.
4. Record the recommendation to be made to the congregation for changes in the Terms of Call for each pastor.
5. Note the annual review by the personnel committee (or other responsible body appointed by the session) of the adequacy of compensation of all paid staff.
6. Note whether new officers have received training and been examined (G-2.0402).
7. Report the ordination and/or installation of elders and deacons at next meeting.
8. Report the recognition of trustees (if any) at next meeting.
9. Report that property and liability insurance has been obtained (G-3.0112).  
(Append copy of the church's certificate of insurance.)
10. Record report of annual financial review or audit.
11. Record marriages, births, deaths.
12. Record election of clerk and treasurer.
13. Record annual review of church rolls and any changes or removal.
14. Report reception of new members; transfer of members to other churches.
15. Record approval of curricula and teachers for the educational program.
16. Attach copy of Annual Statistical Report (to OGA) to minutes.



## Nuts & Bolts of Session Minutes



The method of recording session minutes is somewhat dependent on local circumstances. The following is the suggested procedure:

1. Clerk takes notes for the minutes at meeting, preferably by computer in an electronic file.
2. Clerk prints out a draft for Session review.
3. Clerk makes copies and distributes to the Session prior to the next meeting;
4. At its next meeting, the minutes are approved as distributed or corrections are made at that point by the Session for the final permanent minutes of the meeting;
5. Clerk makes the final electronic file of the approved minutes and a final printed copy for the Session permanent minutes, separate from the everyday-use copies.
6. The final permanent minutes are to be printed on a laser printer, using archival quality paper, and stored in an archival container or placed in a records book;
7. Do not use erasures, strikethroughs, and handwritten changes or insert separate sheets of paper into the record. Later changes require the formal action of the Session with notation of original date of action and rationale for the alteration.
8. The records of each Session meeting are to be duly attested (signed in ink) by the clerk. The records of congregational meetings are to be attested by the clerk AND the moderator.
9. The minutes of congregational meetings, the annual report of the church treasurer, and the annual statistical report required by General Assembly are to be included with Session minutes. These may be photocopied into the permanent record book on archival quality paper.
10. Minutes vary in degree of detail but should provide at least enough information that future generations will know the context and nature of church decisions and life. Minutes play a significant role in recounting the history of the congregation, often retrievable in no other way.
11. The minutes of a meeting should never reflect the clerk's opinion, favorable or otherwise, on anything said or done. Minutes record discussion content and decisions, not personalities or personal judgments. Always avoid naming discussants.
12. Session minutes should be available to any member who asks.
13. It is recommended that a "church office copy" of Session and congregational meeting minutes be kept in a notebook for handy reference, apart from the permanent minutes.
14. At an appropriate time, Session records should be submitted to the PCUSA) archives in Philadelphia for permanent storage and safe keeping.

**SESSION MINUTES MUST BE ATTESTED (SIGNED IN INK) BY THE CLERK.**

**Outline of Minutes of Stated Session Meeting  
Your Presbyterian Church  
Month Day, Year**

The Session of Your Presbyterian Church held its Stated Meeting in the church library on (Month Day, Year) at (Time). The meeting was called to order by Moderator (Name), who declared a quorum was present and opened the meeting with prayer.

Attendance: Ruling Elders (full name), Visitors (full name), Moderator (full name), Excused (full name)

Docket: It was moved and seconded that the docket be approved. The motion was approved.

Minutes: It was moved and seconded that the minutes of the Stated Meeting of (date) be approved as written (corrected); motion approved.

Communication: *A letter was received from the Stated Clerk of the presbytery requesting the names of any elders or deacons who died in the past year for the presbytery's necrology report.*

Clerk's Report:

- Membership updates
- Deaths
- Weddings
- Baptisms
- Other information

Committee Reports: (indicate any actions taken)

Christian Education: *sample: recommendation of approval for the curriculum in Sunday School. The motion was approved.*

Finance: *report on status of pledges received.* No action

Worship: *requested approval for communion to be served at the church retreat. The motion was approved.*

Property: *bids for a new air conditioner are being received and one will be brought to the next meeting for approval.* No action

Old and New Business:

Report from commissioners to the presbytery meeting: *A & B attended the presbytery meeting held at First Presbyterian on (date). They reported on the major theme and speakers, on new worshipping communities, and budgetary matters.*

Financial Review Committee Report: *The committee moderator reported on current financial status as well as proposals being considered for further efficiencies and the following recommendations were made:*

[List motions/actions for each specific item]

Spiritual and Pastoral Concerns:

*Requests for prayer were made for L&M and the birth of their baby; for M&E in health difficulties; for P seeking employment; for the teachers at the pre-school as the director just quit, for those caught in the travails of the world.*

Motion for Adjournment and Closing Prayer:

*There being no further business to come before the meeting, it was moved and seconded that the meeting be adjourned. The motion was approved. The meeting was closed at (time) with prayer led by (name).*

Respectfully submitted,

(Name)  
Clerk of Session

NEXT MEETING OF SESSION ON \_\_\_\_\_ AT \_\_\_\_\_ P.M., IN THE CHURCH LIBRARY.



## Congregational Meetings

Congregational meetings may be called by the Session, the Presbytery, or by written request of one-fourth of the members of the congregation on the active roll (G-1.0503). The church by-laws *must* include what constitutes a quorum (G-1.0502). Proxy voting is not permitted in church meetings, since in our belief the Holy Spirit is active in the decision-making process and only one who is present for the discussion in a meeting is open to guidance by the Spirit. Be prepared for a ballot-vote if needed. Minutes of all congregational meetings shall be included in the Session record book along with Session minutes in chronological order.

Minutes of these meetings shall include:

1. Indication of whether the meeting is “regular” or “special.”
2. If it is a “special meeting,” the minutes shall include the call to the meeting, which will serve as the exclusive and restrictive agenda.
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.
7. Opening and closing of the meeting with prayer.
8. Record of all actions, whether adopted or lost.
9. When applicable, *action* by the congregation on any change in each pastor’s compensation, with terms of call specified.
10. Minutes of the meeting of the congregation and corporation at which annual reports are made may indicate:
  - a. report of a full financial review of the financial records (G-3.0113) (formerly referred to as “audit”) (See Appendix)
  - 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 (is not a matter for congregational action)
  - d. details of the status of loans from General Assembly, Synod, or Presbytery, if any are outstanding

[Note: only items prescribed in G-1.0504 can be voted upon by the congregation]
11. If the congregation does not approve the minutes before adjournment, Session may approve the minutes at its next scheduled meeting.

**CONGREGATIONAL MEETING MINUTES MUST BE ATTESTED (SIGNED IN INK) BY THE MODERATOR AND THE CLERK.**

**Sample Minutes of the Annual Congregational Meeting**  
**Your Presbyterian Church**  
**Date**

The congregation of Your Presbyterian Church convened on Sunday, (date), immediately following the 11:00 am worship service. The meeting was called to order by the Pastor/Moderator (full name) who opened the meeting with prayer.

Clerk/Secretary: (name) was present and served as secretary. Upon the advice of the clerk, the moderator declared that a quorum was present. The clerk reminded everyone of the voting eligibility for this meeting.

Reading of the Call (for Special or Called Meeting). The congregation voted that the call was in order.

Approval of the Docket: The docket was found to be in order and approved.

Members who join the Church Triumphant in the last year [Necrology list]: The clerk read the names of the members who had died. They are ... (names). The pastor offered a commemoration prayer.

Minutes of the Congregational Meeting(s) (for last year): The minutes of the Annual Congregational Meeting of (date) and the Called Congregational Meeting of (date) were distributed. They have been reviewed and accepted by the Session as an accurate reflection of the actions taken at those meetings.

Review of the "Summary for (year)" and (year) Annual Report Supplement: The summary for (year) and the (year) Annual Report Supplement (with Minutes, Statistical and Financial reports) were distributed and discussed by the congregation. Copies of the full Annual Reports were made available in printed and/or electronic means, and upon request. Members asked questions about these reports.

[Optional: Review of the Session Approved Church Budget for (year): The treasurer, (name), reviewed the (year) Church Budget that was approved by the Session on (date). Questions were asked, opportunity was offered for any member to make any budget recommendations to the Session for their consideration.]

Required: Approval of the Change in the Pastor's Terms of Call: The Session reviewed the Pastor's Terms of Call and made the following recommendation for changes:

	Past Year	Proposed Amount
Salary	\$ _____	\$ _____
Housing	\$ _____	\$ _____
Expenses	\$ _____	\$ _____
Board of Pensions	\$ _____	\$ _____

This change in the pastor's call represents a (number) or % increase. The pastor spoke to these terms and left the room. Ruling Elder \_\_\_\_\_ [or whoever named in bylaws] assumed the chair. Discussion followed. The motion was approved. The pastor was welcomed back to the meeting with applause.

Congregational Nominating Committee: The Nominating Committee is comprised of two members from the Session, (one from the Deacons), and (number) from the congregation [or as set by bylaws]. The following persons were nominated to serve in the committee: (full names). A motion was made to elect the following persons (names) to the Nominating Committee. The motion was approved.

Old/New Business: (note, if any)

Adjournment: There being no further business to come before the meeting, a motion was made and seconded to adjourn. The meeting closed at (time) with prayer by (name), and the singing of "Blessed Be the Tie that Binds".

Attest:

\_\_\_\_\_  
Moderator

\_\_\_\_\_  
Clerk/Secretary

## The Session's Relationship to Other Organizations

All organizations of the congregation are accountable to the Session. All organizations should make an annual financial and programmatic report to Session and optionally to the congregation.

### *G-3.0201 The Session: Composition and Responsibilities*

*... In light of this charge, the session has responsibility and power to:*

- a. Provide that the Word of God may be truly preached and heard.*
- b. Provide that the Sacraments may be rightly administered and received.*
- c. Nurture the covenant community of disciples of Christ ... including directing the ministry of deacons, trustees, and all organizations of the congregation ...*

### Board of Trustees: G-4.0101

*...The powers and duties of the trustees shall not infringe upon the powers and duties of the session or the board of deacons. [Ordinarily, the Session is simultaneously the board of trustees for corporate purposes.]*

### Board of Deacons or Individual Deacons: G-2.0202

*...Deacons may be individually commissioned or organized as a board of deacons. In either case, their ministry is under the supervision and authority of the session. Deacons may also be given special assignments in the congregation, such as caring for members in need ...*

### Nominating Committee: G-2.0401

The church nominating committee is a committee of the congregation, not the session. It does not report to the session, although the committee may wish to consult with session, and provide updates on their progress to the session.

*...Ruling elders and deacons shall be nominated by a committee elected by the congregation, drawn from and representative of its membership. Congregations may provide by their own rule for a congregational nominating committee, provided that the committee shall consist of at least three active members of the congregation, and shall include at least one ruling elder who is currently serving on the session. The pastor shall serve ex officio and without vote ...*

### Pastor Nominating Committee (When there is a Pastoral Vacancy)

It is vital that the Session and any interim pastor work closely with the Commission on Ministry of the Presbytery, through the assigned transition team to the church, and the General Presbyter and the staff person assigned to Presbytery's Commission on Ministry. This is one of the most significant ways the presbytery serves the local congregation – in the procedures and process guidance of finding a new pastor.

### *G-2.0801 Pastoral Vacancy*

*When a congregation has a vacancy in a pastoral position, or after the presbytery approves the effective date of the dissolution of an existing pastoral relationship, the congregation shall, with the guidance and permission of the presbytery, proceed to fill the vacancy in the following manner.*

### *G-2.0802 Election of a Pastor Nominating Committee*

*The session shall call a congregational meeting to elect a pastor nominating committee that shall be representative of the whole congregation. The committee's duty shall be to nominate a pastor for election by the congregation ...*

The pastor nominating committee is a committee of the congregation, not the Session. The committee has several points of contact with the Session and Presbytery:

- ✦ The pastor nominating committee develops the required Ministry Information Form (MIF), which includes the position description.
- ✦ The Session and then the Presbytery (ordinarily through the Commission on Ministry) approve the descriptive documentation.
- ✦ The General Presbyter or the appropriate staff person of Presbytery does a reference check on final candidate(s) for the position.
- ✦ The committee negotiates the salary of the new pastor in consultation with the Session.
- ✦ The committee requests Session to call a congregational meeting when it is ready to bring a candidate.

### Session and Personnel Committee: G-3.0102 Ecclesiastical Jurisdiction

*[Councils, like the Session] ... They have the power to establish plans and rules for the worship, mission, government, and discipline of the church and to do those things necessary to the peace, purity, unity, and progress of the church under the will of Christ. They have responsibility for the leadership, guidance, and government of that portion of the church that is under their jurisdiction.*

The Session supervises all ordained and non-ordained personnel, often through a Personnel Committee. The Session recommends to the congregation the "Terms of Call" (salary, including housing, benefits, etc.) of all ordained personnel; the congregation approves the terms of call or any subsequent future changes in the terms of call annually. The terms of call must meet the minimum guidelines set by Presbytery unless a waiver is granted by Presbytery. It is recommended that the Personnel Committee for each church consist of a majority of Session members with congregational "at large" members.

### Outside organizations

Session controls the use of all church property, including permission for the use of the sanctuary (e.g., weddings). The purpose of an organization using the church should not be contrary to the mission of the congregation or the Presbyterian Church (USA). It is wise to have a written contract for all organizations using the church building, stipulating any rental fee, maintenance standards, and specific space of the church to be used, and conditions of insurance.

## Actions requiring approval beyond Session

One of the hallmarks of the Presbyterian Church (USA) is its connectional system. There are a number of actions that require approval beyond the Session. Among them are:

- ✦ Application to Presbytery to take an inquirer under care of Presbytery: Session, Commission on Ministry, and Presbytery.
- ✦ Loans that use the church or its property as collateral for a mortgage and any sale of property: Session, Presbytery Finance Commission, and Presbytery, following the initial approval of the congregation.
- ✦ All leases of church property used for worship, or any lease for a period of more than five years: Session, Finance Commission of Presbytery, and the Presbytery.
- ✦ All changes of church location or church name: Session, congregation, and Presbytery.
- ✦ All changes in the annual terms of call for the pastor: Session recommendation, congregational approval, Commission on Ministry, and the Presbytery.
- ✦ Dissolutions of pastoral calls and calls for new pastors: congregation, Commission on Ministry, and the Presbytery.
- ✦ Appointment of moderator of Session, or temporary pastoral relationship: Session, Commission on Ministry, and the Presbytery.
- ✦ Call for a special Session meeting when requested by two members of the Session in writing (G-3.0203).
- ✦ Call for a special congregational meeting: Session or Presbytery, or Session when requested in writing by one-fourth of the active members of the congregation (G-1.0502).
- ✦ Session meeting when a pastor is ill or out-of-town: pastor grants permission and appoints a member of Presbytery as moderator *pro tempore* (G-3.0201).
- ✦ Waivers from the *Book of Order* terms of ruling elder election (G-2.0404): congregation, Commission on Ministry, and the Presbytery.

## Corporate Documents

The church must have two corporate documents: Articles of Incorporation and Bylaws. The incorporation document is to be filed either with the State of Wisconsin (Department of Financial Institutions) as a non-profit corporation or at the county level as a religious association. This can be a simple statement of the name, location, and purpose of the church as a constituent congregation within The Presbyterian Church (U.S.A.) with membership in Winnebago Presbytery. Both the Articles and the Bylaws should be reviewed by an attorney before submission. A sample outline of bylaws is found in the appendix to this handbook and in the *Companion to the Constitution. Polity for the Local Church*. A copy of both the corporate articles and the church bylaws should be sent to the Presbytery Stated Clerk.

The church bylaws set out the structure and governance provisions of the church, as indicated in the sample set found in the appendix to this handbook. It is best for such bylaws to be lean and general in nature, reserving operational specifics for the church's operational manual.

Please also note that recent changes in the PC (USA) Form of Government require that certain items are to be determined by the local church and set out in its bylaws. Pay special attention to the following requirements:

1. Determine the quorum requirement for meetings of the Session (G-3.0203).
2. Determine any rolls of the church beyond the required three membership rolls (G-1.04).
3. Establish *Robert's Rules of Order, Newly Revised* as parliamentary authority.
4. Define "adequate public notice" for congregational meetings (G-1.0502).
5. Determine terms of office for ruling elders and deacons (G-2.0404).
6. Determine composition of any congregational nominating committee (G-2.0401).
7. Develop criteria & process for preparation & examination of candidates for office (G-2.0402).
8. Establish terms of office for clerk of Session and church treasurer (G-3.0104).
9. Adopt a sexual misconduct policy, harassment policy, child and youth protection policy, and anti-racism policy for church staff, leadership, and volunteers (G-3.0106).
10. Develop a manual of operations for all activities and administration of the church (G-3.0106).

## **Relations with Other Councils: G-3.0202**

Sessions have a particular responsibility to participate in the life of the whole church through participation in other councils. It is of particular importance that Sessions:

- ✦ Elect, as commissioners to presbytery, ruling elders from the Session or congregation, preferably for at least a year, and receive their reports.
- ✦ Nominate to Presbytery ruling elders from the congregation who may be considered as commissioners to Synod and General Assembly, and to serve on committees or commissions of the same.
- ✦ See that the guidance and communication of Presbytery, Synod, and General Assembly are considered, and that any binding actions are observed and carried out.
- ✦ Welcome representatives of Presbytery on the occasions of their visits.
- ✦ Propose to Presbytery, or through it to the Synod and General Assembly, such measures as may be of common concern to the mission of the church; and
- ✦ Send to Presbytery and General Assembly requested statistics and other information according to the requirements of those bodies, as well as voluntary financial contributions.



# Rolls and Registers

## Rolls

**The rolls and registers of the church are mandatory records that have both administrative and historical significance.** It is the responsibility of the Clerk of Session to maintain, or to oversee the maintenance of these records as required in G-3.0204a.

1. 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)
2. Session shall maintain the following membership rolls (G-1.04):

### **Baptized Members (G.1.0401)**

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.

Record the name, date of baptism (if known), church where Sacrament of Baptism occurred. Names should be removed from this roll when profession of faith is made, or when the person moves from the community and is no longer related to the church.

### **Active Members (G-1.0402)**

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 (profession of faith; certificate of transfer; reaffirmation of faith). Record date of removal from this roll upon death, transfer to another church, or removed.

### **Other Rolls (categories not mandated but meaningful)**

The Session may wish to maintain other rolls, e.g., "friends" of the church who participate in the church's life and work but who are not officially members.

### **Affiliate Members (G-1.0403)**

An **Affiliate Member** is a member of another congregation, who has temporary residence in the community and wishes an official connection with the church. A certificate of good standing from the appropriate council or governing body of the primary congregation should be presented for the person to be received by the Session as an Affiliate Member. An Affiliate Member is not eligible to be elected to ordered ministry or other office in the congregation, and does not have a vote in congregational meetings.

Record name, affiliation date, name of home church, date of disassociation.

The clerk may use conventional roll books, which may provide for both 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, removal, or transfer, in which case the name of the church to which the member is transferring is listed. Such books often also provide for an alphabetical listing of members along with the membership number that is assigned in the chronological roll as well as pages for other member rolls.

Increasingly, such membership rolls are maintained digitally by computer, in which case there must be a periodic printout for archival records, not less than biennially. Electronic storage media do not constitute a permanent record.

## 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-3.0204b. All information in the Register should be able to be cross-referenced to the minutes. Do not erase, use strikeover or handwritten additions.

Required registers included baptisms authorized by the session, election/installation of ruling elders and deacons, list of installed pastors with dates of service, and such registers as the session may deem necessary. These are suggestions for information for the register:

### Baptisms

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

### Ruling Elders

**Register of Ruling Elders** shall include each elder's full name, if previously ordained the name of that church, date of ordination, terms of active service, and any record of removal.

### 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 any record of removal.

### Pastors

**Register of Pastors** shall include the names of pastors, co-pastors, associate pastors, interim pastors, stated supplies, and parish associates serving the church, with dates of service.

### Marriages

Although no longer required by the Book of Order, the church should keep a register of marriages performed on church property, both members and non-members with full names of parties and date.

## Annual Statistical Reports

The Session is required to make an annual report to the General Assembly,<sup>4</sup> which is submitted online by means of the "Annual Statistical Report" (ASR). This is a report that the clerk of Session prepares and the Session approves before it is filed. There is also a second online report, the "Clerk's Annual Questionnaire" (CAQ) that provides data for the statistical and research offices of the PC (USA), which the Session clerk submits independently.

The data entered is a valuable record for the congregation, the Presbytery, and the General Assembly as both a measure of present status of the church and a historical document.

The Office of the General Assembly provides detailed directions for statistical entry in the various fields of the ASR and the Presbytery Stated Clerk is available for counsel and assistance. These annual reports are customarily due around the beginning of February each year. There are detailed instructions for preparation and filing the reports, training workshops as necessary for computer entry, with special assistance available for each clerk of Session. The final report process is handled completely online.

## Other Information

**Per Capita Apportionment Payments:** Presbyteries, synods, and the General Assembly have a per capita apportionment expectation that is used for administrative and ecclesiastical expenses. Each of these three councils determines their own rate as part of the annual budgetary process. This is not a "tax" but rather a voluntary but expected share of the connectional operation of the PC(USA). It is based on the number of church members reported by the Session in the most previously printed annual report and is remitted to the presbytery, with appropriate portions passed on to the Synod and General Assembly.

**Annual Review of Terms of Call:** Each year the Session is required by the Book of Order (G-2.0804) to review the adequacy of the salaries of all pastoral staff. Contractual terms require the threefold approval of the individual, the congregation, and the Presbytery. If Session wishes to make any change in the Terms of Call as most recently approved by Presbytery, the changes must be brought first to the congregation for approval, submitted to the Commission on Ministry for review and finally approved by Presbytery. The Commission on Ministry has an annual reporting requirement and form for each congregation regarding terms of call for its pastor(s).

**Minimum Compensation for Pastors:** The presbytery adopts minimum terms of call for all installed pastors. These terms are reviewed and updated annually. All terms of call must meet this minimum standard for Presbytery to approve the call. This information is available through the Commission on Ministry.

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<sup>4</sup> G-3.0302e

## **Ruling Elder Commissioners to Presbytery**

Presbyterian polity is representative and connectional, rooted in the biblical concept of covenantal relation. At the presbytery level it works when each church takes seriously its responsibility to elect ruling elder commissioners who attend the meetings, participate thoughtfully in that agenda, and report back to Session concerning the discussions and actions. Winnebago Presbytery has four “stated”, i.e., regular, meetings a year. The dates and times are decided in the previous year and are available on the presbytery’s website, [www.winnebagopresbytery.org](http://www.winnebagopresbytery.org) under the “Events & Mission” tab and then select “Upcoming Events,” or “Presbytery Meetings” tab and then press the “Upcoming Meeting Dates” button.

Each Session is responsible for electing ruling elder commissioners to Presbytery. The number of commissioners depends on the size of the congregation, announced at the beginning of the year within the annual statistical report of the Presbytery Stated Clerk, in light of the Book of Order provision (G-3.0301) that encourages parity of ruling and teaching elders.

The docket and meeting packet are posted on the Presbytery website two weeks prior to the meeting. The Session’s ruling elder commissioner to a particular meeting should receive this information so that there is access to the meeting materials for review. Such materials may also be distributed to members of the congregation, as appropriate.

Commissioners are to report to Session about the meeting, including significant actions taken by the presbytery; a summary of issues deliberated upon; policy decisions made; implications of presbytery actions for the congregation; concerns and opportunities open to the congregation through presbytery; and any other matter which will help with the congregation’s participation in the total ministry of Jesus Christ

Session members, including presbytery commissioners, should bear in mind the opportunities and need for nominations to presbytery committees. The Presbytery strongly encourages the Session to endorse church members with skills and interests in serving on a presbytery committee, where such participation strengthens the connection of the congregation with Presbytery and enhances its role in fostering congregational life and work. We strive for inclusion so that all voices are represented in the life of Presbytery.

## Writing a Manual of Operations

Each council (governing body) in the PC(USA) is required to have a manual of administrative operation that specifies the form and structure of the church's life together and that guides the work of mission for the Session and the church (G-3.0106). The Session as a council within the church must have such a manual.

A manual of operation differs from the church by-laws in that it gives specific details about how the church lives out its life and work. It is a Session document and does not need congregational approval, although input from congregation members in its development might be helpful. The manual provides practical directions and guidelines for how the structures of the congregation operate, especially in light of the Session's mission and vision understanding.

The manual is meant to be clear and practical in nature, with an emphasis on flexibility. It gives a general description of the work of the congregation through the various committees and working groups. It could include a line saying, "The contents remain flexible and easily altered, allowing amendments and additions to be made as recommended by the committees and approved by the Session."

How the church does its work and mission is in the hands of the Session. The manual should outline the work of each committee, including its membership composition (how many members, terms of service), perhaps with the skills and abilities that would be especially helpful in particular work. It should address task descriptions and assigned areas and expectations, and how reporting is done. Areas for particular emphasis include personnel policies, matters related to use of property, financial procedures and budget development/review, and the educational/mission projects within the church.

The manual of administrative operations should be the reference that answers questions about how things are handled and managed in a particular congregation. Each manual will be unique since each congregation is unique. Writing a manual of operations to define the policies, procedures and practices of a congregation is not a simple task and such a manual will evolve over time. There are several good models that a Session can use, building on the experience of other churches but yet each Session needs to adapt and revise any model document to fit its own distinctive situation.

# Required Policies

The *Book of Order* mandates that each council, in the case the Session, is to “adopt and implement a sexual misconduct policy, a harassment policy, a child and youth protection policy, and an antiracism policy” (G3.0106).

## Child & Youth Protection Policy

Our policy is available on our website, [www.winnebagopresbytery.org](http://www.winnebagopresbytery.org) under the Winnebago Presbytery Handbook and may be used as a model for the policy for your congregation.

## Sexual Misconduct Policy

Such a policy is in addition to the church’s child and youth protection policy. A sexual misconduct policy is a broader policy in order to protect the whole congregation, including those outside the church as we engage our communities in service and evangelism. Sexual misconduct policies should establish appropriate boundaries in our ministry – defining appropriate friendships, counseling limitations, and the complexities of communication technology. No one on the church staff or in a position of leadership is exempt, nor should be the members of the congregation.

The sexual misconduct policy could include:

- The basic principles of conduct and definitions of inappropriate behavior. Sexual misconduct includes sexual abuse with children or persons in special need, as well as sexual harassment.
- How the church will respond to allegations of sexual misconduct would include reporting requirements as well as the response process.
- Prevention and risk management should be addressed in the policy, including issues of liability and insurance as well as employment practices.
- Education and training is another area to include in the policy, in order to raise awareness of this problem. This could include the requirement for ministers, volunteers, elders, deacons, and staff to be trained, as well as how often.
- Another area to consider is how to meet the needs of all involved – the victim, the accused, their families, as well as the congregation. The needs of each will be different, but should be fair and compassionate.

Winnebago Presbytery’s Sexual Misconduct Policy deals with the moral and professional expectations incumbent on the members, staff, and volunteers of the Presbytery. It is available on our website, [www.winnebagopresbytery.org](http://www.winnebagopresbytery.org) and may be used as a model for the policy for your congregation.

## Harassment Policy

Our policy is available on our website, [www.winnebagopresbytery.org](http://www.winnebagopresbytery.org) under the Winnebago Presbytery Handbook and may be used as a model for the policy for your congregation.

## Anti-Racism Policy

Winnebago Presbytery's Leadership Commission is still in the process of writing an antiracism policy. Once approved by presbytery, it will be shared on our website under the Winnebago Presbytery Handbook.

# Appendix

## I. Session Records Review Documents

The Session Records Review Committee of Presbytery has two principal documents for the review of Session records: the Checklist and the Checklist Commentary. The Checklist gives a listing of the required items for Session minutes and provides a handy way of remembering them as well as a mechanism for facilitating the review process. Each clerk within that review process both submits Session minutes for review and conducts the review of a set of Session minutes from another church. When the checklist is regularly considered and prepared in advance for review, the Session clerk is reminded of the various required items and the process is simplified.

The "Checklist Commentary" provides explanation and clarification of selected items on the Checklist, so that the expectation is clear and there is a uniform understanding of a particular requirement. It is available online at [www.winnebago-presbytery.org](http://www.winnebago-presbytery.org) under the Clerk's Corner tab, then "Session Records Report Checklist" & "Session Records Review Checklist Commentary" buttons.

The Checklist is given in full below:

# Session Records Review Sheet

Winnebago Presbytery

Church Name \_\_\_\_\_ Year(s) Covered by Minutes \_\_\_\_\_

**Page #** in Minutes to be filled in by Clerk of Session  
**BEFORE** the Review

[\* indicates clarity in "Checklist Commentary"]

*Y/N and Comments by  
Reviewer **DURING** Review  
with Session Records Review  
Committee*

<i>Recorded Item</i>	<i>Reference</i>	<i>Page #</i>	<i>Included Y/N</i>	<i>Reviewer's Comments</i>
1. Date, time, place of each meeting (stated or special)	G-3.0203			
2. Meeting at least quarterly	G-3.0203			
3. Names of ruling elders present*	G-3.0101			
4. Name of moderator	G-3.0203			
5. Opened and closed each meeting with prayer	G-3.0203			
6. Minutes approved by session	G-3.0204			
7. Financial report at each meeting regularly*	G-3.0205			
8. Worship Oversight*	G-3.0201a			
9. Session approval for Lord's Supper (at least quarterly) and to homebound members*	G-3.0201b W-2.0303			
10. Report that the Lord's Supper was held (since last meeting)*	G-3.0201b			
11. Report of Communion to sick or shut-in members with names of officers who served sacrament*	W-2.0303			



<b>Recorded Item</b>	<b>Reference</b>	<b>Page #</b>	<b>Included Y/N</b>	<b>Reviewer's Comments</b>
12. Member reception & dismissal*	G-3.0201c			
13. Annual review of membership rolls, and any effort to restore less active members of the congregation*	G-3.0201c			
14. Regular Pastor Reports*				
15. Mission in Community*	G-3.0201a			
16. Approval of the Sacrament of Baptism (at next meeting)*	G-3.0201b W-2.0303 W-3.0403			
17. Report on Baptism (at next meeting)*	G-3.0201			
18. Commissioner(s) elected to presbytery meetings*	G-3.0202			
19. Report of Commissioner(s) elected to presbytery meetings*	G-3.0202			
20. Signature of Clerk of Session	G-3.0107			

***Items to be Recorded Annually in Minutes:***

<b>Recorded Item</b>	<b>Reference</b>	<b>Page #</b>	<b>Included Y/N</b>	<b>Reviewer's Comments</b>
21. Training & examination of newly elected ruling elders and deacons*	G-3.0201c			
22. Ordination and Installation of ruling elders and deacons*	G-3.0201c			
23. Report of annual review of pastor & staff compensation	G-2.0804			
24. Session review of Annual Statistical Report	G-3.0202f			

<b>Recorded Item</b>	<b>Reference</b>	<b>Page #</b>	<b>Included Y/N</b>	<b>Reviewer's Comments</b>
25. Annual Statistical Report included with minutes	G-3.0204			
26. Election of Church Treasurer(s)	G-3.0205			
27. Election of Clerk of Session	G-3.0104			
28. Session approval of the annual budget*	G-3.0205			
29. Full financial review/audit*	G-3.0113			
30. Review of all committees and organizations of the church, including finances*	G-3.0201c			
31. Regular property reports to Session*	G-3.0201c			
32. Review of Deacons	G-2.0202			
33. Provision for education, nurture, fellowship opportunities*  i.e. Christian and Adult Education, lunches/dinners for congregation etc.	G-3.0201			
34. Insurance Review - adequate property and liability coverage, including officers*	G-3.0112			
35. Session Minutes record of Presbytery review of Session records*	G-3.0108			
36. Composition of session and how this corresponds to the composition of the congregation	F-1.0403			

**Minutes of Congregational Meetings:**

<b>Recorded Item</b>	<b>Reference</b>	<b>Page #</b>	<b>Included Y/N</b>	<b>Reviewer's Comments</b>
37. Congregation met at least annually*	G-1.0501			
38. Presentation of Session approved budget in minutes	G-3.0205			
39. Election of Nominating Committee by congregation	G-2.0401			
40. Election of elders, deacons	G-1.0503			
41. Minutes of all congregational meetings, signed by Moderator & clerk*	G-1.0505			
42. Review of compensation of pastor(s) by congregation	G-1.0503			
43. Pastor(s) Terms of Call (compensation) included in congregation minutes	G-5.0505			

**Church Rolls and Registers:**

<b>Recorded Item</b>	<b>Reference</b>	<b>Y/N</b>	<b>Included Y/N</b>	<b>Reviewer's Comments</b>
44. Roll of Active Members maintained by Session*	G-3.0204			
45. Roll of Baptized Members maintained by Session*	G-3.0204			
46. Role of Affiliate Members, if any, maintained by Session*	G-3.0204			
47. List of Ruling Elders & Deacons, with ordination date*	G-3.0204			
48. List of Pastors, Associates, with dates of service*	G-3.0204			

<i>Recorded Item</i>	<i>Reference</i>	<i>Y/N</i>	<i>Included Y/N</i>	<i>Reviewer's Comments</i>
49. Record baptisms with date of birth and name of parents*	G-3.0204b			
50. Record of approved marriages	G-3.0204			
<b><i>Does your church have the following documents:</i></b>			<b><i>Date of Last Review</i></b>	
Articles of Incorporation				
Church By-Laws				
Manual of Operations				
Sexual Misconduct Policy				
Child and Youth Protection Policy				
Employee Handbook				

**Date:** \_\_\_\_\_

**Clerk of Session who prepared this review sheet:** \_\_\_\_\_

***Thank you very much for your work on this review.***

**Names of Reviewer Team:** \_\_\_\_\_

**Minutes and Registers Approved:**

	<b>Without Exception</b>	<b>With Exceptions</b>	<b>Item Numbers of Exceptions</b>
<b>Minutes</b>	_____	_____	_____
<b>Registers</b>	_____	_____	_____

**n.b.**

- Session records are to be printed, with no loose or attached material
- Corrections are to be made by “approved practice”
- Unused parts of pages are to be lined out
- Presbytery’s annual review is to be recorded on the last page of the review

**\*\*See explanation in “Session Records Review Checklist commentary”**

## II. A Full Financial Review Defined

The “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 organizations, 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 finance backgrounds or 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 unit reports 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, 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.”*

### III. Reviewing the Active Roll of the Church (G-3.0204)

Reviewing the church rolls is an annual responsibility of the Session. Under the current *Book of Order*, a person may be deleted from the active roll when she or he has joined another congregation, has moved from the community, upon written request, or has 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. (G-3.0204 a.)

Session may establish a committee to conduct the review and bring recommendations for action. Before any member is removed from the active roll, it is incumbent upon Session to exhaust all possible avenues of inquiry and pastoral care.

#### **Some suggestions:**

1. In a large church the rolls might be divided so that a portion is reviewed each quarter, or month.
2. Active Members who do not meet the Session's definition of participating in the life and worship of the congregation **MUST** be contacted and encouraged to resume active participation. This is a Session responsibility rather than that of the pastor or staff and often begins with a gracious letter.
3. In whatever form, such contact should
  - a. invite resumed participation in the work and worship of the congregation;
  - b. offer to discuss any difficulties;
  - c. advise that transfer to another church can be arranged and offer to assist them in finding a new church home, if that is desired;
  - d. set a specific period of time for response;
  - e. clarify that failure to respond is perceived as an indication of little or no interest in remaining a member;
  - f. assure the person, if there is no interest in membership at this time, that at a future date they can be restored to the active membership by making such a request to Session.
4. It is recommended that names never be physically deleted from the roll but rather a notation of removal and date be made next to names.

## IV. Books & Online Resources

*Book of Confessions*, The Constitution of the Presbyterian Church (U.S.A.), Part I

*Book of Order*, The Constitution of the Presbyterian Church (U.S.A.), Part II, 2023/2025) (Note: A new edition is published every two years to reflect any changes resulting from presbytery votes following General Assemblies. It is usually available by September.)

*Companion to the Constitution of the Presbyterian Church (U.S.A.). Polity for the Local Church* by Frank A. Beattie, Louisville: Geneva Press, 1999, updated by the Office of the General Assembly 2007

*Parliamentary Procedures in the Presbyterian Church (U.S.A.)*; by Marianne L. Wolfe, Pittsburgh, 2000.

(All of the above, including searchable versions of the *Book of Confessions* and the *Book of Order*, are available online at <http://www.pcusa.org/oga/publications.htm>.)

*Robert's Rules of Order, Newly Revised*, 11<sup>th</sup> ed., Philadelphia: Da Capo Press, 2011.

*Robert's Rules of Order, Newly Revised In Brief*, 2<sup>nd</sup> ed., Philadelphia: Da Capo Press, 2011.

Further resources are available online: <http://www.pcusa.org/section/mid-council-ministries/constitutional-services>