

Proposed Revisions to the Constitution and By-Laws

ARTICLE II – OFFICERS OF THE CHURCH

Section 4 – FINANCIAL SECRETARY

- A. Shall be elected annually.
- B. Shall keep an accurate and confidential record of all individual contributions.
- C. Shall inform individual members of their status quarterly.

Proposed Revision:

Section 4 – FINANCIAL SECRETARY

- A. Shall be elected annually.
- B. Shall be responsible for collecting and depositing all funds received by the Church in the Church's approved accounts weekly, ensuring that more than one person is involved in collecting and counting all receipts.
- C. Shall report the receipts to the Treasurer once the count is completed.
- D. Shall supervise those who collect, count and record monies received by the Church.
- E. Shall keep and maintain an accurate and confidential record of giving by members and others who contribute tithes and offerings.
- F. Shall provide each member with a statement of such member's giving during the prior calendar year as shown on the Church's records.

Section 5 – TREASURER

A. Shall be elected annually.

B. Shall receive all moneys and as soon as possible, distribute to the various accounts; shall make disbursements by check and keep itemized accounts; shall render to the church at each business meeting a summarized report, and at the end of the year, an annual report.

C. Shall be a member of the Finance Committee.

Proposed Revision:

Section 5 – TREASURER

A. Shall be elected annually.

B. Shall maintain the financial records to the maximum extent practical in accordance with sound accounting principles. The Treasurer shall implement and abide by internal controls over church finances as established from time to time by the Finance Committee.

C. Shall serve as the Chairman of the Finance Committee.

D. Shall have the following overall responsibilities (or his/her delegate):

1. Payment of all authorized church expenses.
2. Maintenance of full and accurate accounting records to support all receipts and disbursements in the Church's books and records.
3. Preparation and presentation of all financial reports at regular business meetings.
4. Preservation of all financial reports and records as a part of the permanent church records for seven years.
5. Make all records available annually for review by the Finance Committee and any accountant selected by the Finance Committee.

New Section

Section 6 – ASSISTANT TREASURER

A. Shall be elected annually.

B. Shall assist the Treasurer in performing his/her responsibilities as delegated by the Treasurer.

C. Shall, in the absence of the Treasurer or in the event of the Treasurer's inability to act, perform the duties and exercise the authority given to the Treasurer.

D. Shall be a member of the Finance Committee.

ARTICLE III – COMMITTEES

Section 1 – FINANCE COMMITTEE

- A. Shall present proposed annual budget to the church.
- B. Shall audit the church's books at least twice annually.
- C. Shall be responsible for securing a professional audit of the church's financial records at least once annually.

Proposed Revision:

Section 1 – FINANCE COMMITTEE

- A. There shall be at least two members elected annually on the Finance Committee, in addition to the Treasurer and Assistant Treasurer.
- B. Shall create an annual general budget and present the proposed budget to the church at the December regular business meeting.
- C. Shall establish, review and revise as needed, internal controls over church finance operations.
- D. Shall be responsible for determining the means for annual review of financial records, including but not limited to securing an independent accountant when deemed advisable by the Finance Committee.